File No. 44

Collection No.

1893.

Mysore Residency

Pros. Serial Nos. 13 — 31

Subject.

Rules to regulate the supply and sale of Court fee stamps, and the appointment, duties and remuneration of persons by whom stamps shall be sold in the station.
Use of adhesive & impressed stamps - Refund in respect of spoiled or useless stamps.

Previous References.

Later References.

205/81

888/84

90/02

H 120-37
H 115-37
F. 810-37.
D.J. 161-40
R 372-41

RF 198/42

GIPC—FP.—52DCFMis.—(1783)—27-5-35—39,000.

RESIDENT'S OFFICE.

Continuation of Note on Process.

~~Office Note.~~

Serial 13

In his letter nos 244 dated the 23rd May 1895 the Collector in reply to Serial 11. says that he does not agree with his predecessor that one vendor at the District Court ₱ was enough for the Station Mr Slight says. that when petitioners or parties in cases are required to produce process or other fee in stamps there is a considerable amount of trouble in getting them; he thinks ———

V

Therefore that Court fee Stamps should be made as readily obtainable as general revenue Stamps, and recommends that licenses issued to ordinary Stamp Vendors should be in the sale of Court fee as well as revenue Stamps.

25. I do this however, an amendment of rule 4 of the rules made under the Court Fees Act would appear to be necessary, as pointed out in para 15 of this note.

Sdjp E

26 There is no difficulty about this: the history of the case can be laid before the Govt: of India, and the amendment of the above rule asked for.

Subs: in form of order

H 7.6.96

27. Prepare draft for Resident's approval.

HE 2/6.

P.J.6

28 Before drafting in this Case, there is another point for consideration. Various Cases have brought to notice that Impressed Stamps are used in the C. & M. Stations and have been since 1884. — Their use was sanctioned by Ch: Comm^r Circular No: 237 of 15: Sept: 73: W.T. (based on Financial Dept. No: 4791 of 31. Dec: 72). authorised the use of only labels: the Colln of the label was changed in Subsequent Notification No: 2957 of 21. Feb: 74.)

29 An informal Ref^e has been made to the Revenue Office for a compilation of all rules &c: issued under the Impressed Stamp and Court Fees Acts, if such was available the pamphlet shewn was procured. — Copy A Please see Director's Circ^r No: 341 of the 21. Dec: 84, introducing impressed Stamps for all fees above Rs. 10/- — Page 57

(Continuation of Note or Precis).

Fee 432 of '85

Slips J

Stamps issued on 1st April 1884 and are based on Finance & Commerce Dept. Desp. No. 361 of the 18. April '83 prescribing the use of Impressed Stamps in British Guiana

30 As these papers have been sent on the C. & Sn. St. Kitts Circ 1884 and are still used, is it not necessary to amend the Ch: Const. Ordinances of 15th Jany: '73 and 21st Feby '74 and to issue a Ordinance similar to the Barbados Ordr. of 21. Dec: '84?

Slips E L F.

31. In this connection please see a note from Col Robinson Rs the Brit: Guiana Stamps dy. 10.6.96 Subd for form of order.

P. J. G.

Reverse of Se. 14

14.6.96

5

32 It is true that the use of Express Stamps on the C. & M. Returns has been sanctioned by the Govt: of India but would that Council sanction the use of impressed Court Fee Stamps too?

File 2 of 82

H/24/6.

33 I have read thro' the files and think the office note is correct. I would submit a draft notification to Foreign in supersession of all previous notifications & in preparing this the Jud: Registrar might assist.

KE
28/6

Res:

34. This seems correct, but the proposal made in S. 30 of the note should be referred officially to the Collector before action is taken

29/6/20 KE 29/6.

Mr. Collector submitted proposal.

KE 3-7

Letter issued - 8.11.15.

A.S. 30-6-20. H/

(Continuation of Note or Precis).

35 Letter N. 1107 dated the 25. July 1896 from the Dt. Judge, Coimbatore.

A.16

In para 1, it is stated that Ramasawmi Chetty, Stamp Vendor of the Dt. Court, whose retention in service on attainment of 55 years age was sanctioned in Sl. N. 10 of file 198/89, has asked for permission to retire from the service, & that the Dt. Judge intends granting him the required permission. The pension papers of the Stamp Vendor will be submitted thro' the Accountant General

36 Availing himself of this opportunity, the Dt. Judge, in para 2 of his letter, refers to the proposals noted upon in paras 5, 10, 14 & 15 of note. & that the Resident has decided to authorise the sale of Court fee stamps by ordinary Stamp Vendors, the Stamp Vendor at the Dt. Court will not be required when the decision is brought into effect. The Collector's opinion

opinion on the modification of the existing rules has been called for in Sl. No. 15, & on the receipt of this reply the matter will be submitted for the orders of the Govt of India. Meanwhile the question whether as to what should be done with the appointment of Stamp Vendor may be considered.

37 The Dist Judge states that the clerical work of this Court has been increased, & that the establishment works with very great difficulty to prevent work falling into arrears. The statement appended to para 2 of the letter shows that the No. of Cases in 1895 was more than twice the No. in 1881 when the Court was formed & the present establishment allowed. Mr. Krishna Rao refers to the withdrawal of a clerk on Rs 40/- a month for the Sessions Court. This is hardly an argument, for along with the withdrawal of the clerk, the Sessions work was also detached from his Court (which was then a Dist & Sessions Court). It is observed that civil jurisdiction over the Mysore State Railways is likely to increase the work still further.

8

further. No statistics have been furnished as regards railway civil cases. It is not likely that it will be in any way large.

38 As the proposal involves no extra cost to the State, the Govt of India may not raise any objection to sanction it. The District Judge may be asked to send a proposition statement, but no action can, it is submitted, be now taken or at any rate, until the existing rules relating to Court fee stamps have been modified.

39 Pending disposal of the reference, Mr. Krishna Rao requests permission to retain the present acting vendor whose continuance in that appointment upto 1st Sept. 96 was sanctioned in G.O. No. 4 of file $\frac{80}{96}$. This proposal may be approved?

Apl. 1/8

40 If no reply be received from the Collector to Q. No. 15 by the 15th August, a reminder may, if approved, issue. Submitted.

RS. 31-7-96. Apl. Apl. 1/8

9

41 Draft to the District Judge submitted & approved.

HS, 3-8-96.

KSE 4-8

42 Letter No. 2864 dy. 6 Aug 96 to Dt. Judge issued

43 Dft Reminder re Sl. 15 Submitted

HS 15-8-96. Issue KSE 15/8

44 In reply to Sl. 15 the Collr has submitted draft rules with his letter Sl. 19.

45 The Collr seems to be of the opinion that the rules could be issued by the Resident as Local Govt. The rules in draft-A relate exclusively to court-fee stamps while those in draft-B relate to the sale of both court-fee and general stamps by licensed stamp vendors, their duties and remuneration and the mode in which stamps are to be used

46 The power of declaring whether court-fee stamps shall be impressed or adhesive or partly impressed and partly adhesive is vested in the G.G. in Council by sec. 26 of the Court-fees' Act. Sec. 27 enables the × post office

10

(Continuation of Note or Precis).

the Local Govts to make rules regulating (a) the supply of stamps, (b) the no. of stamps to be used for denoting any fee under the Act, (c) the removal of damaged or spoiled stamps, and (d) the keeping accounts of all stamps used under the Act; while sec. 34 empowers such Govts to make rules for regulating the sale of court-fee stamps, the persons by whom such sale is to be conducted and the duties and remuneration of such persons. Sec. 35 gives power to the L.G. in council to reduce or remit court-fees.

47. The sections of the Stamp Act (I of 1879) which provide for rules being made thereunder are—9, 15, 17, 32, 51, 55 & 56 and 57. Under sec. 9 the L.G. in Council can, among other things, regulate the no. of stamps which may be used in the case of instruments stamped with impressed sheets. Sec. 55 empowers

the Local Govt to make rules, subject to the control of the G.G. in council, regulating the supply and sale of stamps, the persons by whom such sale is to be conducted and the duties and remuneration of such persons. Sec 56 gives power to the G.G. in council to make rules for carrying out generally the purposes of the Act

48 Draft A contains provisions some of which could be made only by the G. G. in Council and some by the Local Govt. Rule 7 can be made only by the G. G. in council under sec. 35 of the Court-fees' Act. So also ~~sec~~ rule 8 requires the sanction of the Govt of India as it has the effect of superseding the provisions on the subject contained in Chief Comrs notifn Nr 295 of 21st February 1874. which provisions were made with the sanction of the Govt of India, Financial Dept, Nr 894 & 7th February 1874. That notifn is still in force in the C. & M. station being

See at slip

extend

12

(Continuation of Note or Precis).

entered in the list of rules declared to be in force there (please see at page 5 of the list at slip B) although following the practice in Singapore impressed court-fee stamps have been used in the station - Rule 6 of draft A relates to the duties of stamp vendors and its appropriate place would be in draft B, rule 10. of which is the same as rule 6 of draft A.

Rules 6, 7 & 8 may, therefore, be omitted from draft A. Rules 1 & 2 of draft A assume that the Govt. of India have permitted the use of court-fee adhesive stamps when the fee to be denoted is less than Rs. 10/ and of impressed stamps and adhesive labels in the case of fees exceeding Rs. 10/ The power of declaring whether court-fees shall be impressed or adhesive or partly impressed and partly adhesive rests with the Govt. of India under sec. 26 of the

Act and it was with them and the
that the Chief Comm^r of Mysore
by his notifn already referred to
directed that Govt of India labels
with the word "Mysore" printed across
should be used. In supersession
of that notifn a notifn similar
to notifn No 361 of 18th April 1883
of the Govt of India which is applicable
to British India, should be issued by
them. After that is done rules 1 to 2
of draft A might stand as they are

Therefore, a draft notifn (X)
for submission to the Govt of India
is submitted for approval. Part I
of the draft declares that the general
and court-fee stamps of the pattern for the time
being in use in the territories of
Mysore shall be used in the com.
Station. The Govt of India have
already sanctioned the use of
such stamps in the Station and
in spite of Mr Lee-Warner's protests
against it have not thought it
fit to disturb the present arrange-
ment.

See the Aryan Press Almanac for 1896 page 428 or page 97 of the Almanac for 1895

(Para: 8 of S. L. 13, and Sls 14 & 15 of File 2 of 1882)

(Continuation of Note or Precis).

50. Part II of draft E is the same as rules 1 & 2 of notifn No. 361 of 18th april 1883 of the Govt of India relating to British India, Impress stamps being substituted for stamps in use in British India

Page 428 of Almanac

51. Part III has been taken from the Resolution of the Govt of India in the Dept of Finance and Commerce, No. 132 of the 11th January 1888, with the modification that the refund shall be made only in cases in which the stamp has been purchased either from the Resident's Treasury or from a licensed vendor of the C. & M. Station. This modification seems necessary in view of the ~~fact~~ apprehension that otherwise stamps purchased in the native town of Bangalore or other parts of Mysore may be presented, for refund of their value, to the Coll: of the Station

Asylum Press Almanac for 1896 page 431 or page 417 of the Almanac for 1895

The provisions of rule 26 of the collectors draft B are somewhat similar to those contained in part III of draft E; such the power of ordering refund of the value of

51 court-fee stamps once purchased seems to rest with the Govt of India and not with the Local Govt which under sec. 27 of the Act can make rules only for the renewal of damaged or spoiled stamps. Therefore rule 26 (the last part of it) would not be valid in law without the sanction of the Govt of India. If Part III of draft X be approved rule 26 of draft B may stand intact. Further in the beginning of rule 26 reference is made to rules in regard to the refund of the value of court-fee stamps; if Part III be omitted there will be no rules on the subject

52 Part IX has been taken from the notifn of the Govt of India No 2170 of the 22nd May 1891, in the Finance and Commerce Dept. Rules 6 (a) & (b) of the draft notifn (X) correspond to rules 7 (a) & (b) of the said notifn of the Govt of India. Rules 7, 8 & 9 of the draft correspond to rules 16, 17 & 18 respectively of the said notifn. It does not seem possible to adopt

Asylum Press Almanac for 1896 page 412

the

(Continuation of Note or Precis.)

the other provisions of that notifn so long as the C. & M. Station of Bangalore depends for its supply of stamps upon Mysore

See the Appendix to the revised edition of the Court-fees Act

53. Govt of I. notifn No 4650 of the 10th Septr 1889 is a consolidated notifn on the subject of remission of court-fees in British India. If the provisions of part A of that notifn which are applicable to the whole of British India be extended to the C. & M. Stn the law of court-fees here will be the same as in British India. There is no reason why they should not be extended. It is desirable that the law here should as far as possible be in conformity with that in force in B. India. It further will facilitate references. Courts are generally guided by revised editions of Acts and refer to such editions to ascertain the law. It is difficult for them, especially for the public, to find out what notifns under an Act have been extended to the Station and what not. Rule 7 of Collrs draft A is the same as article (19) of the above notifn and the provisions of article (10) are already in force here under F.D. notifn No 2370-I of the 24th June 1884. Subject to approval a draft notifn Y for submission to the Govt of India is, therefore, submitted.

54. Rules in regard to the sale of court-fee stamps might be made

by the Local Govt under sec. 34 of the court-fees Act; so also rules under sec. 27. Such rules in regard to the sale &c of genral & Court-fees stamps might be made by the Local Govt under sec. 55 of the Stamp Act subject to the control of the Govt of India. Now the rules in Collr's draft B embrace both genral and court-fees' stamps. It is no doubt convenient to have them together, but they should be issued with the approval of the Govt of India.

55 The preamble to draft B should be slightly modified as suggested there Rules 3, 27 & 28 may be reduced to one rule as shown in the draft. An addition may be made to rule 11 as suggested there ~~Here are~~ A few penicil alterations have been made subject to approval.

56 ... The provisions of the draft rules submitted by the Collr seem to have been based on those of Madras - so also the forms attached thereto (See the Asylum Press Almanac for 1896 pages 408-9 & 428)

AJP
21.10.96.

Resubmit in camp with references. [illegible] 22/10

57- I regret that I have been unable to take up this case before but it is one that requires several hours undivided attention which I have hitherto been unable to devote -

S 7a

58. In the C. & M. Station there appear to be 12 stamp vendors licensed to sell impressed stamp papers, postage envelopes, labels & cards & one anna receipt stamps. These men are apparently "licensed vendors" under late C.C's Notif:. 209 dated 23-9-70. (see Pamphlet marked A) The rules in that Notif:. are in force in the Station (vide slip B).

S 1

59. More than 4 years ago certain inhabitants complained that they experienced much inconvenience in obtaining Court fee stamps and Court fee stamp papers. They represented that these were obtainable only from a single stamp vendor at the District Court. They asked that 2 men might be appointed to sell Court fee stamps & papers only & that they might receive fixed commission on sales effected by them. They were opposed to allowing existing general stamp vendors to sell Court fee stamps and papers also because, they said, mistakes were likely to occur if one man had all kinds of stamps to sell.

S 4

60. Col Magrath said there was no necessity to appoint a man for vend of court fee labels. The man at the District Court was sufficient and people could purchase from him without inconvenience.

S 5

61. The Dist. Judge was of a different opinion. He pointed out that court fee stamps could only be purchased at from 2 places in the Station viz the Resident's Treasury & his own Court house & then only on working days & during working hours. These places were at a considerable distance from certain parts of the Station and would-be purchasers were undoubtedly put to some inconvenience. He proposed that one or two non-official vendors be appointed in addition to the present staff of official vendors. In a paragraph later on in his

letter he alters this proposal by requesting that the official vendor at this Court be converted into a clerk & that his place at the Court House be taken by a non-official vendor. If his proposal were approved Govt would have to pay no more but would receive less by from the sale proceeds of stamps commission would have to be deducted & made over to the proposed non-official vendors.

62. Coe Henderson however agreed with the Collector & decided that no non-official vendors were necessary. S 7

63. More than 2 years later certain inhabitants petitioned again. They pointed out that to a great extent court fee and stamps & papers were available at the Dist: Court alone the Treasury only selling stamp papers of value of Rs 10/- and upwards. They asked that one or two non-official vendors might be licensed to sell Court fee Labels etc not only at the Dist: Court but also in the busiest parts of the Station (The words underlined seem to show that they knew of Mr: Krishna Rao's suggestion, otherwise why should they say this when there is now an official vendor at the Dist: Court?). S 9

Mr: Lawrance, the Leading Member of the Bar here, supported the petition & suggested that the "general" stamp vendors be licensed to sell Court-fee and Notarial stamps. Two others asked that Coorg & the British India Court fee stamps be also sold by the non-off: vendors. S 9a

64. The Collector was consulted. He said that the rules on the subject of sale of Court fee stamps were to be found in the late C.C: Notif: No 237 of 15th S 13

January 1873. (Slip E) which, with certain amendments, is in force in the Station (Slip B). Under rule III of this Notif^n Court fee Labels were to be supplied to all Courts in the Station by the Resident's Treasury and sold by all Courts and by the Treasury to the public. As a matter of fact the rule has remained a dead letter. The only Court that sold Labels at all was the District Court. Labels were not procurable at the Treasury but only stamp papers of value of Rs 10/- or upwards. Mr. Slight was of opinion that it was impossible for the Chief Courts, short handed as they were, to sell Court fee stamps. He therefore proposed that the vendors of "general" stamps be licensed to sell also Court fee stamps. [He was also of opinion that the special Titaghur paper we have prescribed should be obtainable from the vendors of general stamps.

This was repeated in Rule III of Notif^n 295 of 21 Feb^y 1874. (Slip F)

Slip E.

65. An examination of the Notif^n of 15^th January 1873 showed that the use of impressed stamps for the purpose of denoting fees chargeable under the Court Fees Act had been interdicted by Gov^t from 1^st Feb^y 1873 and that this interdiction had never, so far as the State was concerned, been withdrawn. Yet, notwithstanding the above, impressed stamps had for a long time been & were still being used in the C. and M. Station, being obtained from the Superin^t of Stamps in Mysore.

66. An examination of the pamphlet marked A showed (page 57) that the Durbar in their Notif^n 341 dated 21^st March 1884 had cancelled the C.C's notif^ns

at Slips E and F and had made fresh rules which permitted the use of impressed stamps - They had evidently done this on the basis of the G. of I Notif.n No. 361 dated 18th April 1883 (page 428 Lawrence Asylum Almanac) This Notif.n allowed use of impressed stamps when the fee amounted to or exceeded Rs 10/- The Madras Govt altered their rules the next month (ibid.) and the Durbar some 9 months later - but we had never done so - The Court Fees Act of 1870 was extended to the Station in August 1883 so the prior Notif.n (361 of 18 April 1883) can not be deemed to be in force unless specially extended.

67. In addressing the Collector last July we agreed to ordinary stamp vendors being licensed to sell Court fee as well as revenue stamps and we asked him for draft rules to supersede the late C.C's notif.ns at Slips E and F. § 15

68. Mr. Buckley, offg Collector, submitted draft rules in September last - the first on the lines of the Durbar's Notif.n 341 of 21 March 1884 (page 57 Book A) the second being rules for the information & guidance of stamp vendors.

(The above was written just before I went on leave).

69. As regards Mr Buckley's first draft notification which he has marked A-1 please read para 4 of this note with which I agree. The Resident can not issue rules 6, 7 and 8 at all nor can he issue rules 1 and 2 until the Govt of India publish a notif.n applicable to the Station similar to their Notification 361, of 18th April 1883 (page 428 Lawrence Asylum Almanac).

22 70 We must get the G. of I. to publish the draft Notification prepared by the Judicial Registrar and marked X which I consider meets the case & then we can publish the Notif^n A (encls to S.19) omitting rules 6, 7 and 8.

The draft Notification (marked X) is discussed in paras 49 to 52 of this Note & I think part III may stand.

71 I also think it would be well, for reasons given in para 53 supra, to send up the draft Notification marked Y – The issue of the Notif^ns marked X and Y will bring our rules up to date.

72. There remains the Notification re appointment & regulation of vendors. Please see Mr. Buckley's draft Notification marked B. (encls: to S. 19). This has been altered by the Judicial Registrar & myself. It is based on the Madras rules & seems suitable. In it the Collector is given power to appoint licensed vendors to sell adhesive and impressed stamps on papers.

73. I recommend that a letter be drafted to Govt explaining the case fully and submitting 3 draft Notifications viz those marked B, X and Y. Notific^n A can issue later.

74. About the officiating vendor at the District Court, Mr Krishna Rao wants him to be relieved of this work so that he may devote his time to clerical work. In his place Mr K. R wants a licensed vendor like a licensed vendor – The financial aspect of the case is given in this Note. The man receives 30/- from Govt & simply sells Stamps receiving of course no commission – Under Mr. K. R's proposal Govt would lose a little by having to pay the licensed vendor a small Commission on his sales at

the District 23 Court - This Comm^n is not likely to exceed Rs 300/- per annum so in any case there would be a slight saving to Gov^t if a case has been made out for an addition to the Dist: Judge's clerical establishment. I mean that if the present official vendor on 30/- a month is to continue as such and if Mr K.R. has made out a good case for an extra clerk, he ought to have the latter, which would cost at least another 30/- Gov^t would then pay 60/- a month But dismiss the official vendor as such & put him on to clerical work on present pay - and appoint a licensed vendor. This would cost Gov^t Rs 30/- + comm^n to the vendor whatever it may be - I do not know what the Resident's views are, this file not having been before him, nor am I aware of the exact circumstances under which the official vendor was appointed as such. (the file is at Bangalore)

Let him see first

KSE 16-6.

Rec^d from Coly Friday 14/VI.

75 Will office please note in close line of Capt Kinch's note - & ascertain from Dist. Judge if he could let us know approx in a/g what the commission to a licensed vendor would amount to per annum

JML 27/VI.

24

76 For the circumstances under which an Assam stamp vendor was appointed please see para: 11 of Sl. 11 (printed) and para: 9 of the office note of ₹561 of 1885

77: The Dt. Judge says that if the licensed vendors be paid commn. at 1 p.c. as in Madras the amount of commn. will be about Rs. 400/ per annum. Please also see his letter (Sl. 5) para: 2. The maximum limits of discount or commn. that will be allowed to licensed vendors of court-fee stamps will be 2 p.c. according to rule 6 of the draft marked B (Enc. to Sl. 19). The discount may therefore be fixed by the Resident at 1 p.c. as in Madras - For Dt. Judge's proposal regarding the official stamp vendor of his court please see Sl. 5 (paras 4 to 6), 16 & 20

78. 1.VII.97: Please see note from para 57. I have nothing to add to this. Kindly note & submit file for Resident's orders.

Resdt. 2/VII

25

79 Dasgupta generally. Os Krishna knows that one perhaps he would like to send draft - the Govt of Rep. can get this done & help if he requires this -

M

5/VII

80 Sd Dr Rajendra Pra can take up this file & Capt Krishna - & send it to him & ask if he requires any

Govt.
5/VII

81. A draft to the Govt of India is submitted for approval

Atp
20/9

82 I have gone through the very good draft prepared by the Govt Rep & the Vols X. & Y. which I have changed L— A & B. —(B & A will be become C & D) — there are some points in this draft which I have marked with red pencil or made alterations in which I should like the Govt Rep to work out again. I have not gone carefully through the Volspecially C & D (enclosed) & should be glad if Mr Krishna Rao will go through them & the Govt Rep in order

L the points have not been as clear - I have all will then be ready for my visit to Bangalore
Kesava) Kindly fix Calendar - DK 7/9/51.

83 I & the Judicial Registrar have gone through the draft and the rectifications A, B, C & D.

(1) In para 2 of the draft we have added the words "the rendition"

(2) In para 5, we consider the words "court fee" added by the Resident at the place marked with red pencil are necessary

(3) With reference to the observation in the margin of para 9, we think the draft may stand as it is. Under Sec. 26 of the Court Fees Act, G.G. in C. has issued

rules with regard to Bachelor's
by means of a Notification
of Notification.

(4) In rule 6(b)(i) we have substituted
the word "is" for the words
"must be".

(5) In rule 19 of Notification
C, we have struck out
the words "of Such Stamps
have been paid for," as
under rule 6 of the Notice
Sales of Stamps cannot
be made on payment of
Ready money

P Krishnamachari
13-2-98

AHE
13/2/98

(Continuation of Note or Precis).

5.24. 84. Letter issued to Foreign, No. 827 R
19th February 1898

85. S.L. 25 is a reply to the above
The Govt. of India object to combined notifn
being issued under the Stamp and Court-fees
especially as the former is about to be amended
Act I. So they have omitted part IV of draft
A. Part I they have included in draft C
and they are of opinion that part III
cannot be issued under the Court-fees
Act, but in the form of an executive
order. They have therefore retained only
part II in draft A which they mark as
I:

86. As regards draft B ~~which~~ they remark
that it is couched in somewhat general
terms and have revised it marking
it as II and incorporating into it
the provisions of these notifns of the
Finance and commerce Depts mentioned
in Para: 4 of the letter.

x copies sent up

87. Drafts C & D they have revised as
noted in para: 5 of the letter and the
drafts so revised they issue marked
III & IV respectively

88. In the concluding portion of the
letter they call for a draft of the executive
orders which the Accountant would issue
incorporating the provisions of part III

of our draft A, which, as they remark, is a reproduction of the Resolution of the Govt. of India in the Dept. of Finance and Commerce, No. 132 P of the 11th January 1888. They would have these provisions amplified on the lines of the resolution of the same Dept., No. 307 S.R. of 23rd January 1893

* Sl. 16 of corry file
† No. 425 of 1895

Sl. 16 of ‡.

89. A draft to the Govt. of India with a draft notifn combining the provisions of the said notifns of the Finance Dept. is submitted for approval.

90. After the revised draft notifns I to IV and the draft notifn now submitted are issued, instructions may be issued to the collector of the Station as to the minimum number and value of stamps to be sold to vendors and the periodical inspection of their accounts and Registers –

AHS
16.12.98.

91. I have checked all drafts. The draft letter to Govt may issue. I've made one or two suggestions on the enclosure – I see no necessity to consult the Collector – It will mean delay. KSE 19-12.

Resn

30

(Continuation of Note or Precis).

92. This item seems to require some further attention — Have the draft rules been by Govt. been carefully examined? For instance - Govt of India draft II. & Not: 4650. dt 10-9-89 (as amended) in clause (2) appears to (9) (3) & (4) have any Revenue Courts here? Clause (8) - Chief Court? Clause (4). What is this about? Draft Not III: para 8 would Clauses be any use? (in draft III) Has anything material come from Chaman out? See remarks in part Regn draft Not: —

93. I think that the part Regn Notification should stop before Ispwt Comp -

21/12 22/12

94. Govt of India draft I is same as Part II of our draft A.

95. Govt of India draft II is more specific than our draft B and embodies also the provisions of the three notifns on the same subject. Clauses (2), (3) & (8) of notifn No 4650 of 10th Sept 1889, are not applicable to the Com. Station. The salt Act is not in force here; nor are there Revenue Courts. The provisions of these clauses seem to be redundant so far as the Station is concerned

x noted in the margin of para: 4 of S.L. 25

21

However there is no harm in retaining these, as also the words "or revenue-courts" in clause (9). The resolution referred to in clause (14) is published at page 499, part I of the Gazette of India of 22nd August 1885. This clause also may stand.

* push up

96. In Govt. of India draft III are contained the provisions of our draft C except the following:—

In rule 3 of C there is a provision to the effect that stamp vendors shall furnish an engagement in form B. This has been omitted in III. A license is to be granted subject to the rules in force (see the form appended to III) and may be cancelled or suspended at pleasure under rule 5 of III. Therefore an engagement in form B seems to have been considered unnecessary

The provision in rule 7 of C to the effect that no discount will be allowed on stamps applied on material furnished by the purchaser himself, has been omitted. Such a provision does not seem necessary in rules relating to licensed vendors and has been therefore rightly omitted.

The second portion of rule 11 of C has been omitted in III and the reasons therefor is given in para. 5 of ol. 25. Rule 13 of C is covered by rule 5 of III

The last portion of rule 19 of C has been omitted, but it has been provided for in the draft ~~which~~ called for by the Govt. of India

37

(Continuation of Note or Precis).

Rules 20, 21, 22 & 26 of C have been omitted. The reason given in para: 5 of Sl 25 for omission of rules 20 & 22 is that they are executive orders to Treasuries and should not therefore appear in rules framed under the Act. Rule 21 has not been approved by the Govt of India If a licensed vendor fails to keep a sufficient stock of stamps his license may be cancelled. Rule 26 will be covered by para: 2 of the draft notifn called for

A translation of the court-fees Act and of the Rules, in para: 8 of draft III is intended for the information of the public. The provision was copied from the Madras Rules under which a translation into the vernacular of the District is required. See the C & M. station. Canarese is the language commonly understood by all natives and is the language of the courts. Hence a translation in Canarese was considered desirable.

47. With regard to Residents remarks on the draft the following is submitted:—

See para: 6 of Sl 25. Is the previous sanction of the G. G. in Council necessary?

There is no provision in the court-fees Act authorizing the refund of the value of court-fee stamps (see also observation

of the Govt of India in para: 3 of Sl. 25)
It is therefore by executive order that refund
should be permitted. But it is doubtful
if the Resident can, of his own authority
and without the sanction of the Govt of
India, permit refund. The Resident is
Local Govt only for the purposes of
certain British India enactments
extended to the C. & M. station, by
virtue of the General Clauses Act I of 1868
which was extended to the station
along with some other Acts by F. D. Notifn
No: 2252 I. dated 7th August 1883 (see
Macpherson's List page 82). In all Acts
extended to the station after that date
references to the Local Govt are taken
construed as referring to the Resident
in Mysore. Notwithstanding this it has
been the practice whenever an Act was
extended to the station to state in the
notifn extending it that "Local Govt"
means the Resident in Mysore. So also
in the Municipal and other Regulations specially made
for the station. I am not aware of
any general order of the Govt of India
authorizing the Resident to administer
executive government in the C. & M. Station
of Bangalore. The G. G. in council is
the only authority possessing absolute
control in executive matters in the station
though it can be delegated to another
It is therefore respectfully submitted that without

the

(Continuation of Note or Precis)

the sanction of that authority the Resident cannot order refund of the value of stamps once purchased. If the expression "previous sanction" is considered inappropriate we may say "with the approval of the G. G. in council."

98. If the term "notification" is to be applied only to rules framed in exercise of a power conferred by an Act, then it cannot be the heading of the draft rules; but anything notified for the information of the public may well be termed a notifn. Also that the Govt of India mean in para 6 of P. 25 seems to be that the rules on the subject of refund should be issued as executive orders and not under the Act which does not provide for refund. If the word the term "notifn" is considered objectionable the word "order" may be substituted for it and for the words "make the following rules - - - - - - " the words "authorize the refund of the value of court fee stamps ~~sold~~ in the C T M Station of Bangalore, subject to the following rules." may be substituted

99. With regard to the wording of para 1 of the draft notifn down to "Explanation" it is submitted that excepting the words "either at the Residents Treasury or from a licensed vendor of stamps in the C T M.

35

station of Bangalore is a verbatim copy of para: 1 of the Resolution of the Govt. of India in the Finance Dept. No. 132 of 11th January 1888 × Sl. 11 of Coorg file J. 425 of 1885

AHE
2.1.99

100 Please draft reply to this Govt. ... work them into the letter when examined ... such point touched upon in the Note ... Thank Dagvy - Letter and draft ... when presented & signed ... hold. Draft ... Govt letter. S. 11

101. A draft to Foreign is submitted. Attached to it is the draft notification on which final orders seem still to be required

I think it may be headed "Notification" and the preamble may remain as it is.

Rule 1 has been somewhat altered by the Resident but I believe this was before he read para 99 supra. In that para the Jud Reg explains that except for certain words inserted to meet local requirements rule 1 down to "Explanation" is taken verbatim from the G. of I. resolution at S. 11 - Coorg file 425 of '85 which I venture to send. I also venture to submit that if we follow the exact wording

36

(Continuation of Note or Precis).

of the G. of I. Resolution in our rule 1 we can't go wrong. If however rule 1 is to be as altered by Resident I would point out a slip at top of 2nd page of draft - for "5 or more such labels read "4 or more such labels"

As regards rule 2 of draft it is taken partly from para 6 of Foreign's letter under reference & partly from the G. of I Resolution at S. 16 of Coorg file 425 of '85. I think the alterations proposed by me in blue chalk may stand.

KGE
9-1-

[This note - the draft to Foreign - the draft notifn - Foreign's letter at S. 25 with encls: & Coorg file 425]

Yes. I think (Rule 1) as seen at 99 - the wording (Rule 1) might be improved upon but it follows a Not'd Notification standing strictly - draft -

OK
13/1/99 KGE

103 Misc. note for Foreign - draft notifn - before fair + to Foreign Sec 17

94

104 Fair copy Subst. If it is Correct Sd Lane
to proceed
H 19.1.99

105 Mr Clarke should have seen that the fair copy was correct. It is not. I am tired of having to check everything from the Resident's office It is quite clear that office do not take the trouble to go into all cases See para 99 supra. The most essential part is omitted (I've inserted pencil) The so called "fair copy" may be used as office copy.

19-1

106 Letter to Foreign issued No. 224 of 21-1-99 Sl. 26

107 Letter from Foreign No. 1086 I-A in reply to Sl. 26 Sl. 27
of the 27th ultimo forwarding copies
of its notifn Nos 1017/1018 I-A of the 21st Sl. 27/A or 27/B
april 1899 and authorizing the issue,
by the Residents, of his draft notifn
at Sls 25/C, 25/D and 26/A

108. The draft notifn at Sls 25/C, 25/D
and 26/A may now be issued. In the
draft notifn at Sl. 25/C the date from
which the rules contained therein
come

(Continuation of Note or Precis).

come into force should be inserted

The 1st of June or the 1st of July may be mentioned as the date from which the rules come into force. The Collr wants enquire sanction to select the vendors and issue licenses to them. 1st July seems therefore preferable. As para: 2 of the draft notifn at Sl. 26/A refers to licensed vendors that notifn also may be given effect from the same date as that of the notifn at Sl. 25/C.

10. When the Rules at Sl. 25/C come into effect the official Stamp vendor at the District Judge's court may be told to cease selling stamps. In connection with this official attention is invited to Sls (paras 4&5) 5, 16, 17, 20 and 21, and to paras 9, 10 & 74 of the Office note. The question whether on the introduction of licensed vendors the present official vendors services should be dispensed with or retained on the permanent establishment

There is no harm in having them effective from 1st but licensed vendors are appointed the rules will be in operation

14/5/14

I think 1st July must be mentioned

24/V.

The financial effects of the proposals were discussed at pages 74 of notes. The question of dismissing the official vendor of the Judge's & + having another clerk to do only Judl. work was mooted in para 4 of S.R. & O. dt. 14th April 1893. We shd know present arrangements Dist Judge whether official vendors are necessary or not before we get rid of.

If D.J. wants another clerk in his place he shd submit regular proposals which reasons in detail

12/V/14

of the Dist. court as entitled for by the District Judge, may now be settled

110. Under rule 6 of the notifn at Sl. $\frac{25}{C}$ the rate of discount allowable to licensed vendors should be fixed by the Resident. In Singapore it is 2 p.c while in Madras it is 1 p.c. The Madras rate may be adopted for the present. (Please see Sl. 23 and para: 2 of Sl. 5). If we exclude single stamps of over Rs. 50 in value, for the sale of which no discounts will be allowed, the annual value of stamps sold by licensed vendors may be taken to be on an average Rs. 30,000 in revised numbers. The discount on which would be Rs 300/ a year at the Madras rate. If the Singapore rate be adopted the amount payable in the way of discount will be double.

Dealing with other than the value of stamps of over Rs 50/- may be assumed to each exactly one quarter of the average annual sales, viz Rs 40 000/- (see Sl no 23) this working a good deal less. But the rate of one anna will seem suitable

DR 14/4/14

111. Again the minimum value of stamps for the purchase of which licensed vendors are entitled to discount, should also be fixed by the Resident under rule 7 of the notifn at Sl. $\frac{25}{C}$; as also the highest

In rule 21 of Enclo C to Sl no 24 we have fixed Rs 25/- as the minimum value. This may now be fixed. Rule 7 also says minimum number; but it seems hardly necessary to fix this

DR 14/4/14

WP

It has already been observed in para 6 of Mr. C's Note that the highest value shall be Rs 50/-.

HD
12/5/16

highest value of a stamp which they are authorized to sell (see rules 3, 4 & 17 of the same notifn)

102 Attention is invited to para 5 of Sl 24 where the Govt of India remarked that the rules 20 & 22 in C (an enclosure to Sl 24) might be conveniently classed as executive orders to treasuries

103 Subject to approval a draft to the collector is put up forwarding copies of the five notifications for information, requesting him to issue the necessary licenses for sale of stamps, before the date on which the notifn at Sl $\frac{25}{C}$ comes into effect, and conveying the Resident's orders in respect to the matters referred to in paras 100 to 102 supra; and also inquiring ~~about~~ with reference to rule 12 of the said notifn (Sl $\frac{25}{C}$) what accounts and other Registers should be kept by licensed vendors.

Submitted for orders
HE 8.5.99

114 - Perhaps stamp manuals of other Provinces Madras perhaps. We may as well try also if suitable the adoption of similar Registration Enactment for Bangalore. Register can be

14/5/99 14/15/V

115 Stamp Manuals of other Provinces are not available here. Copies of the Madras Stamp Manual seem to be out of stock (Others are Sl 4 of File 315 of '98)

116. The Madras Regulation Gross Almanack for the current year contains at page 431 same rules framed by the Board of Revenue, Madras, regarding sale of stamps. Rule 10 of those Rules refer to certain accounts and Registers to be kept by Officers and licensed vendors. On the lines of that Rules the licensed vendors in the Cross-Station may be required to keep, in addition to the Register of sales, the following: —

(a) Stock Book showing daily receipts,

(b) An Abstract of daily sales; and

(c) A monthly Abstract of stamps received and sold, to be submitted to the Treasury Officer at the beginning of each month

If this be approved the draft to the Collector will be amended accordingly

16.5.99

42

(Continuation of Note or Precis)

117 Resd. Inspection are:—

(1) On what date should these rules come into force? see para 108 of rules

(2) Should the present official vendor on the Dist Judges Court be dispensed with? (para 109)

(3) Rate of discount allowed to licensed vendors (para 110)

(4) Minimum value from which discount is allowed & highest value which licensed vendors may sell para 111

(5) What accounts registers are to be kept under rule 12 of rules &c para 116

Resd Endorsed

Judge (1) June 1st

Govt (2) Yes. If D.J. wants another clerk instead, he should apply formally

Govt (3) One anna

(4) Rs 25/ minimum value. Rs 50 maximum.

Govt (5) The registers prescribed in Madras Sec rule 10 page 431 Appendix Mem Almanack.

If Govt approved the draft to Collr may issue, form being amended where necessary to conform to the registers

Govt cert Exmt?

Resd Rept

Please peruse & return draft rules. I think Collr should see

21/V/23

18/V/23

43

118. Para 5 of the draft to the collr has been amended as ordered by adding a sub-para (v) to para: 4 and is submitted for approval

AHE
23-5-29

Regd. Magistrate 23/5/29

119 Letter to Collr. issued No. 2494 dy 7-6-29

120 Mr. Harris in his D.O. of this date says that there are at present 13 licensed hawkers of general and revenue stamps including postage stamps, but that none of them is willing to sell court-fee stamps in addition, on the ground that the discount allowed, viz one p.c. is too little.

121 It may be that if all the 13 hawkers sell court-fee stamps they will get very little. In a small place like this such a large number of court fee stamp vendors does not seem necessary. One at the District Court, one in the District Magistrate's or Second Magistrate's Court and one

S. 29.

one in the league, 3 in all, seem sufficient for the present. The fees that each will get work out less than Rs 10/ per annum.

122 We adopted the Madras rate in preference to that of Bengal (please see para: 110 of note). Mr. Harris refers to para 10 of the "Dewani" letter (dt. 5 of 1. 17 of 1884) and para: 6 of Mr. Lyall's note at slip X. It was not a binding arrangement. We are at liberty to fix our own rate of discount. This would not in any way affect the Darbar.

123 The time for which a licence is issued need not be specified in the licence. Under rule 5 of sl. 25/c a licence may be revoked at any time. Therefore no time need be fixed in the licence.

Submitted

AHS 30.VI.24

124 Please call for the Mamlatdars' returns and see whether the sanctioned discount rate has worked satisfactorily. 30/VI/24

125 Please see Dr. No. 30 from the District Judge, Co. Mr Shillong. The services of Stamp Vendor in his Court have been done away with. Mr. Krishna Rao makes to know what orders have been passed by the Resident on his proposal to transform the Stamp Vendor into a Clerk & asks for instructions as to what should be done with the appointment of the Stamp Vendor as provision has been made in the budget for the same up to the end of the current official year.

126. Now that Court fees stamps are not sold in the District Court by an official vendor, the post of stamp vendor may for all purposes be regarded as abolished. The ~~provision~~ unspent provision in the budget will remain be a saving to Govt. The Dist. Judge might be informed accordingly, & as he apparently wants an additional clerk, proposition statement with reasons in detail might be called for, as directed on the margin of para 109 of note. Draft prepared for approval

A.S. 10.7.99 H 11/7

D 12/7/99

Col. Roberts's order is given on the margin of para 117 of note. 12/7/99

46

No. 244

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 28th May 1896.

FROM

A. M. Slight ESQ., C.S.
COLLECTOR, & District Magistrate.
CIVIL AND MILITARY STATION,
BANGALORE.

To

THE FIRST ASSISTANT TO THE RESIDENT
IN MYSORE.

SIR,

With reference to your letter dated 18th February, Camp no 56, forwarding petition from one Valayutha moodaliar and others and asking for certain information as to the present method of selling Court fee stamps, I have the honor to report as follows.

2. The rules on the subject of the sale of Court fee stamps at present in force are those contained in the Chief Commissioner's Notification of 15th January 1873. According to these rules stamps should be sold in every Court by one of the Officials in the Court. As a matter of fact the only

44/93

only Vendors at present is the one in the District Court the Courts of the magistrates in the station do not appear to have ever had vendors appointed in them; and Considering the weakness of their Establishments it is quite impossible to appoint a clerk in each of these Courts to sell stamps. The stamps of higher denominations can be obtained at the Treasury but all stamps for ordinary use have to be purchased at the District Court.

3 My predecessor Colonel Magrath in his letter of 20th march 1893, no 1464, S.4 Expressed the opinion that as all the Courts are located within easy distance the public can buy their stamps at the District Court without trouble. In his opinion I cannot agree. All the Magisterial Courts are at a Considerable distance from the District Court and when petitioners or parties in Cases are required to produce proceed or other fees in stamps there is a Considerable amount of trouble in getting them

48

Thereon. I think that the Court fee stamps should be made as easily obtainable as general revenue stamps, and I would recommend that the practice which is universal in the Madras Presidency and which also obtains in Bangalore City should be adopted here; viz. that licenses issued to ordinary stamps vendors should be for the sale of Court fee as well as Revenue stamps

4. In this connection, I may refer also, to your letter 19th instant, no. 1729, on a proposal to offer for sale to the public the special paper of the Titaghur Paper mills Company, Calcutta, I am replying separately to that letter with the recommendation that this paper should be introduced and I think that it, as well as the Court fee stamps should be sold by all — ordinary stamps vendors.

S4 Fin. X137 56

I have the honor to be
Sir
Your most obedient servant.

Collector & District Magistrate

ltd.

49

14

Bangalore. 10. VI. 96

Lieut. Col. Krishna Rau

Re. Sale of Court Fee Labels

in the C. & M. Chamarajanagar. Your letter No. 585

dy. 14. Apl. 96

The Stamps are now sold under Rules issued under Ch: Conn:

Endorsement No: 237 dy. 15th Jany '73, and

Subsequent No. 295 dy. 21st Feb '74, both declared

applicable to the Chamarajanagar (see List of Rules)

Under these Rules only "Labels" are to be

used, but as a matter of fact impressed

Stamps are used in the Chamarajanagar, and you

Official Under Sec's Min Supply Issue the
Ly. which is supplied by the Supt.
of Stamps in Ryme

Issued on May authority the
use of Surcharged Stamps in the
Station, this use was introduced
in the C. C. & M. of 15 Sept: Referring
to a consolidation of Rules & Notifications
under the Penal Stamp and Ch. Fees Act
(which Enclosed, please return) I found
that the use of Surcharged Stamps was

brought with from the Darbar under the Notification No. 341 dt. 21. Dec: '84.

As the question of amending the C.C Notification alluded to above is now under consideration should it be also taken up the question of imposing Stamps. (Send also the Notifications as you may not have the copies at Land — Revenue Patwar):

Yes: Yes:

Henry Clarke

Jr.

Completion this as Mr. Clarke left no copy

H

52

10. 6 96

Dear Mr Clarke

I agree on the necessity that the sanction of the Postmaster Minister impressed stamps has not been obtained. The prohibition laid down in the instruction of 15/1/73 page No 237 has been entirely lost sight of. As we have letter page our supply from Mysore state use an impressed stamps, we have been accepting impressed stamps as a matter of necessity. A formal instruction similar to Mysore instruction No 34 dt 21/3/84 is, however, necessary. yours sincerely T Rhodes

RESIDENT'S OFFICE.

Serial No. 15

53

[DRAFT].—For approval.

No. 2427

Dated 6th July 1896.

To The Collector & Dist Magistrate of Bangalore.

Sir,

I am directed to acknowledge the receipt of your letter No. 244 dated the 23rd May last, & to state that the Resident concurs with you that licenses issued to ordinary stamp vendors should be for the sale of court fee as well as revenue stamps.

2. To do this however, an ~~Before taking steps in the matter~~, amendment of the rules issued under the Courts Fees Act by the Chief Comm's Notification No. 237 of the 15th January 1873 is necessary, and the Resident is prepared to take action in the matter, but another point has been brought to this notice. It is this;

impressed

impressed stamps are used in the States but
& have been since 1884, their
use was interdicted from 1st Feb: 1873
as will be seen from
as adverted to in the preamble of the C. Comm's
Notification cited above. It is true that
the use of impress stamps in the station
has been sanctioned by the Govt of file 2
India, but that general sanction can 82
hardly cover the use of impressed
Court fees stamps also. It is therefore
considered desirable to issue fresh rules in supersession of
the Comm's Notifications No 237 dated the
15: Jany 1873 & No. 295 of the 21: Feb: 1874, slip 4.
(which were declared to apply to the Coorg Station),
similar to those published under the
Bombay Notification No. 341 of the 21: slip A
March 1884 which introduced into the
Bombay State the use of impressed stamps
for all fees above ₹5 10/-

3. Sir. Mackworth Young will be
glad if you will favour him with
your opinion on the matter at your
very early convenience, (and a draft

of

55

(Continuation ~~of Note or Precis~~).

of the Notification embodying the rules to which you consider ~~to be~~ and will meet the requirements of the Statute.)

Mary Sheffield

Yrs HSE

I have, etc,

HSE 3-7.

Chief Mtc Resident

AJ.
30-6-96.

56

No. 1107.

16

From,

The District Judge
Civil & Military Station
Bangalore.

To,

The First Assistant to the
Resident in Mysore
Bangalore.

Dated Bangalore 25th July 1896.

Sir,

I have the honor to report for the information of the Resident that Ramasawmy Chetty Stamp Vendor of this Court, who under the orders conveyed in your office letter C No. 1197-198-89 dated the 8th April 1893, was allowed to continue in service after he had completed the

Sd. Files No 198/89

57

the age of 55 years, has now put in his application asking that he may be permitted to retire at the end of this month. I intend granting him the necessary permission, and the papers connected with his pension will be submitted through the Accountant General in due course

2 I beg to take advantage of this opportunity to again urge for the consideration of the Resident the necessity of steps being taken to give effect to the proposal made by me in para 4 of my letter No. 585 S5 dated the 24th April 1893, to the effect that the Stamp Vendor should be relieved of the duties of selling Court Fee Stamps and that his services should be made available for purposes of the legitimate work of the court, viz, the clerical work. This work has increased of late years and the establishment has to work very hard to prevent the work falling into arrears. The

Clerks'

clerks have to work till a late hour in the evening every day and are seldom given the benefit of such holidays as the other offices are permitted to enjoy, such as East Saturdays &c. Even during the annual vacations of the court they are given no rest; it is only the Judge that generally avails himself of the recess. In this state of things I consider that it is absolutely necessary that some relief should be given to the clerks in the way of an additional hand, as I have proposed in the letter already referred to. I may here state for the information of the Resident, that this Court lost one of the clerks of its establishment who was drawing 40 Rs a month, when the Session work was transferred to the First Assistant Resident, and that since the time when the present establishment was sanctioned the work of the Court as well as the revenues of the Court have increased

File N 311/91

two fold

two-fold as will appear from the following table :-

Years	Number of suits for disposal	Income		
		Rupees	annas	Pies
1881	1208	16,288	15	-
1882	1279 S	17,111	7	-
1883	1482 S	25,885	11	-
X	X	X	X	X
1893	2541 S	31,378	9	4
1894	2636 S	35,546	15	5
1895	2600	36,024	15	6

Note by Office

Pending cases for disposal

1884-	1200
1885	1825
1886	1894
1887	2248
1888	2394
1889	2502
1890	2824
1891	2784
1892-	2790

And now that Civil jurisdiction over Mysore State Railways has been conferred on this Court the work of the Court is likely to increase still further

3. Under these circumstances and because the proposal made involves no extra cost to the State under the head of Establishment charges, I submit that it is one which might well be placed before the Government of India, whose orders I believe must be obtained before

before effect is given to it.

4. The marginally cited Notification of the Chief Commissioner of Mysore which prescribes that Court Fee Labels should be sold in P&V Courts for their full value by Official Vendors, should in my opinion be abolished, as the practice of an officer of the Court selling Court Fee Stamps to the public is quite out of date and has ceased to be in force in the neighbouring Presidency of Madras and in the territories of H. H. the Maharaja of Mysore. Nor does such a practice prevail in any other part of British India so far as I am aware. As suggested in paras 2 and 5 of my former letter non-official Vendors might be employed to vend stamps in convenient centres of the Station, one stamp vendor being deputed to sell them in the Court-house to meet the convenience of the suitors attending this Court.

No. 295 dated 21st February 1874 and No. 237 dated 15th January 1873 Considered to be in force in the Civil and Military Station, Bangalore.
Slip F
Slip E

This matter has always engaged consideration & steps are being taken to have Court fee stamps sold by ordinary stamp Vendors. Vide Sec. II. 15.

5. 61

Pending disposal of this reference, I request that permission may be granted to my retaining the present acting Vendor N. Sounder Eng. am Moodeliar in his office on the security he has already furnished with reference to your D. O. letter of the 20th February 1896.

S4 File N 80/96

I have the honor to be,

Sir,

Your most obedient Servant

P Sinnatamby

District Judge

hb.

RESIDENT'S OFFICE.

62

Serial No.

[DRAFT].—For approval.

No. 2864

Dated 6 August 1896.

To The District Judge,
Lo-m Station y Bouyeplne

Sir,

D.16

With reference to your letter
No. 1107 dated the 25th ultimo, I am
directed to inform you that the
question of allowing ordinary stamp
vendors in the Lo-m Station to sell
court fee as well as revenue
stamps is under consideration,
and that on its disposal your
proposal to utilize the services
of the stamp vendor of your court
for clerical work will receive
attention

2. Meanwhile, the Resident
sanctions the retention as proposed of M. Sundara
Iriya Moodr as acting stamp vendor

I have etc

A.S. 3-8-96. [illegible]

First Asst to Resdt

-63-

1

RESIDENT'S OFFICE.

Serial No. 18

[Draft]—For approval.

Dated 18th August 189 6.

No. 3004

To The Collector, Comm. &c.
Bangalore

*Subject

Regarding the question of allowing ordinary Stamp Vendors in the Civil and Military Station to sell Court fee as well as revenue stamps.

Sc. 15) No. 2427 dated 6th July 1896

Sir,

I am directed to invite attention to the communication noted on the *margin, and to request the favor of an early reply.

I have &c.,

15/8 Captain.

First Assistant to the Resident.

15/8/96

6M 19

No. 985 Enclosures 5

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 18 September 1896

W 1119

3939
11-19-9-96

FROM

L. C. Buckley ESQ., I.C.S.,
Offg. COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To

THE FIRST ASSISTANT TO THE RESIDENT
IN MYSORE.

SIR,

With reference to your letter No: 2427 dated 6th July last on the subject of licences to be issued to ordinary stamp vendors in the Civil and Military Station of Bangalore, I have the honor to state that the Dewan's notification No: 344 dated 21st March 1884 as regards the use of impressed court fee stamps in Mysore for Rs: 10/- and upwards is evidently based upon the Government of India notification No: 361* of 18th April 1883, which has been issued nearly a year before the Dewan's notification above referred to.

*Page 189 of the Gazette of India, Part I dated 21st April 1883.

2. The Court Fees Act (VII of 70) was extended to the Civil and Military Station by notification No: 2252-I dated 7th August 1883 (Vide Gazette of India, 11th August 1883

1883; Part I, page 332). The notification of 18th April 1883, No: 361 (referred to above) having been issued before the Act was extended to the Station, cannot, I consider, be held to be in force in the Station in the absence of a subsequent Special notification extending it to such limits. I therefore think that the draft notification (A) herewith submitted should be caused to be published.

3. As no special rules appear to have been prescribed for the information and guidance of the stamp vendors in the Civil and Military Station of Bangalore upto date I beg to submit herewith draft rules (B) for the sale of Revenue as well as Court fee stamps, which it is considered will meet the requirements of the Station for the present.

4. I beg to add that the substance of the Draft notification referred to in para: 2 is embodied in the Draft rules alluded to in para: 3.

I have the honor to be,

Sir,

Your most obedient servant,

H Bracken

Offg: Collector '76.

66

No. 153

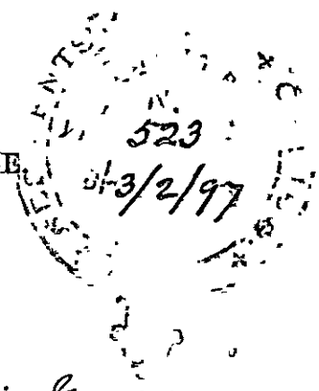
H(2)2

DISTRICT COURT,
CIVIL AND MILITARY STATION,

Bangalore, 2 February 1897.

FROM

THE DISTRICT JUDGE,
CIVIL AND MILITARY STATION,
BANGALORE.



To

The First Assistant
to the Resident in Mysore,
Bangalore.

With reference to your letter No. 2864 of the 6th August 1896, stating that the question of allowing ordinary stamp Vendors in the Civil and Military Station to sell Court fee as well as revenue stamps was under consideration and that on its disposal my proposal to utilize the services of the stamp Vendor of my Court for clerical work would receive attention, I have the honor to request you will be good as to let me know whether my proposal is likely to be taken into consideration at an early date.

I

To reply.
9/2/97
Return file
10/2
Subd:
10/2/97

67

I have the honor to be,

Sir,

Your most obedient servant,

P S Richardson

District Judge.

68

68

RESIDENT'S OFFICE.

Serial No. 21

[DRAFT].—For approval.

Camp Somwarpett
Dated 15. February 1897.

Camp No. 95

To

The Dist. Judge

C. & M. Station.

S.20.

Sir

In reply to your letter No. 155 of the 2nd inst: regarding the question of allowing ordinary stamp vendors in the Station to sell court fee as well as revenue stamps I am directed to state that the subject is still under consideration — Orders will be passed as soon after the Resident's return to Bangalore as possible.

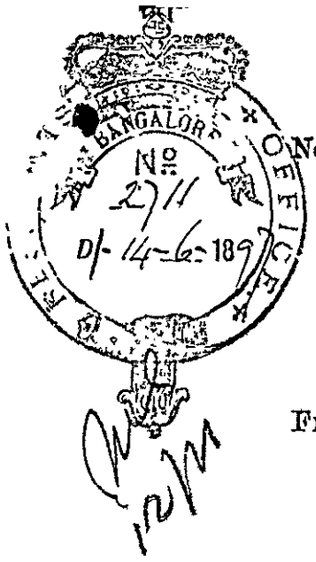
I have etc

KSE

F.A.R.

69

22



No. 441

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 9th June 1897

FROM

A. M. Slight ESQ., I. C. S.
COLLECTOR,-
CIVIL AND MILITARY STATION,
BANGALORE.

THE First Assistant to the Resident
in Mysore, Bangalore.

SIR,

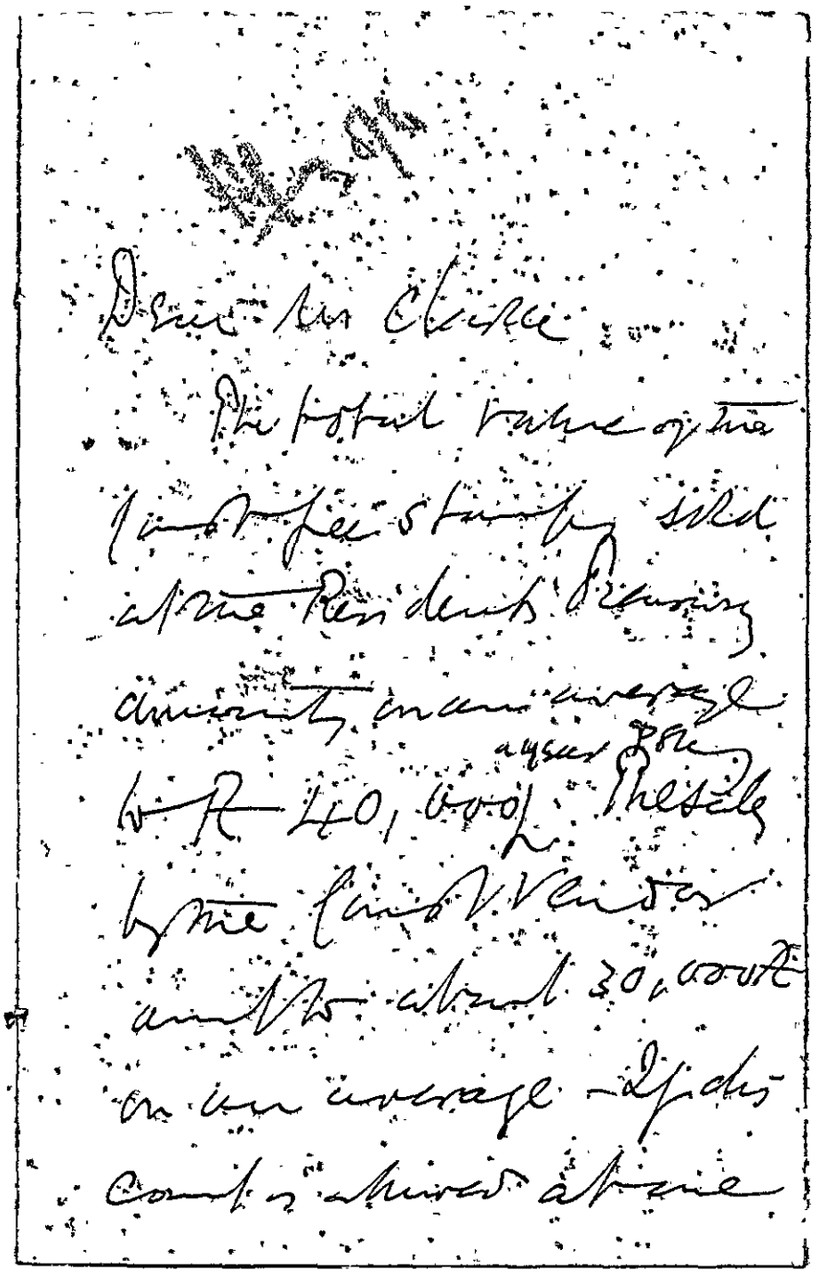
I have the honor to invite your attention to Mr. Buckley's letter dated 18th September 1896, No. 985 Submitting draft rules &c on the Subject of allowing ordinary Stamp vendors in the Civil and military Station to Sell Court fee as well as revenue Stamps and to inquire whether any action has been taken in the matter, and whether the new rules may be expected Soon.

I have the honor to be,
Sir,
your most obedient Serv

A. M. Slight
Collector

44/98

23



Dear Mr Clarke

The total value of the
Imperial Estate and
other Residents Property
during the year ended
by R 40,000 ~~per~~ annum
by the Land Values
and Rates about 30,000
on an average of the
Country Houses other

23

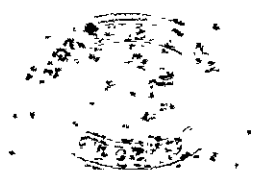
Yg. VI-87

Dear Mr Thackeray

Could you give
us an idea as to what
the Vendors in the Claim
would realise in the way
of Commission if they
have decided to sell C & T
Stamps and your present

percentage on Vendors, the
Vendors visit get in the way
Commission charged towards
the Stamps at 3½ p.a. month.
2 per cent upon two
non-Official Vendors per
the Canadian Stamps, one
of the Caithness & Orkney
a Commercial Centre in
the town. Each visit about
17 Ac. 5 - Paperclothing,
Wh is Mainly abroad
remuneration 78 Shillings

2.3

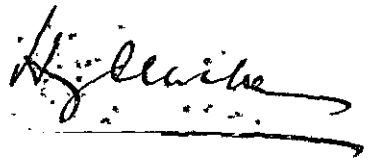


Verdun Rehwiesel Hartmut

Wolf

Ina Lisa

V



RESIDENT'S OFFICE.

71

Serial No. 24

File No.

[DRAFT].—For approval.

Dated 19 — 2 — 1898.

No. 827. Ens 5

To

The Secretary to the Govt. of India.
Foreign Dept.

Sir,

I have the honour to address you on the subject of rules for the C. & M. Station of Bangalore under the General Stamp and Court-fees' Acts.

2. Under orders of the Govt. of India, Financial Dept. No. 4791 dated the 31st Dec. 1872, the use of impressed stamps for the purpose of denoting fees chargeable under the Court-fees' Act, 1870 was interdicted from 1st February 1873, and with the sanction of the Govt. of India Financial Dept. No. 3903 dated the 9th Dec. 1872, the Singapore Court-fees adhesive stamps (coloured) were

introduced with rules for their supply, use and sale under the late Chief Commr's Notifn No. 237 of 15th January 1873; but with the sanction of the Govt of India, Financial Dept's No. 894 dated the 7th February 1874, these adhesive stamps ceased to be valid from 15th March 1874, from which date Govt of India labels with the word Mysore printed across were prescribed for use by the Chief Commr's Notifn No. 295 of 21st February 1874, and until the same are being sold at all the District and Taluq Treasuries and also by officials of courts at the head-quarters of Districts.

3. The above two notifications of the Chief Commr of Mysore were maintained in force in the C. & M. Station of Bangalore by paria: (1) of Foreign Dept's Notifn No. 126 G.P. of 28th April 1881 with the modification that court-fees

Macpherson's dis. pages 102 & 105. Also 81-1 L.

labels

(Continuation of Note or Precis).

labels would be supplied by the Supt. of Stamps in Mysore to the Residents Treasury whence they would be supplied to the several Courts in the C. & M. Station and sold to the public at all such Courts by an Official of the Court and also at the said Treasury, for their face value. The system authorized in Chief Commrs. Notifn. No. 237 of 15th January 1873 having been found to be defective the Govt. of India, on the recommendation of the Chief Commr., sanctioned in Financial Dept. No. 2073 dated the 10th April 1875 the entertainment, at the head-quarters of Districts in Mysore of salaried vendors with tangible security. Accordingly Court-fees stamps are now sold only at the Residents Treasury and by the Official vendors attached to the District Courts

whose appointment as such was sanctioned by the Govt. of India in Foreign Dept. No. 206 dy. dated the 27th July 1882. on the recommendation of Sir James Gordon in para: 11 of his letter No 2337-240 dated the 6th January 1882

4. In January 1893 certain inhabitants of the Station represented by petition that a great deal of inconvenience was felt under the above arrangement and prayed for the appointment of two vendors of court-fees' stamps on payment of a fixed commission. but after inquiry ~~and accepting the opinion of~~ Col: Hutchinson decided that there was no good reason for a change in the system.

5. In Nov^r 1895 a petition signed by several of the leading merchants and other inhabitants of the Station, and supported by the opinion of some members of the Bar, was presented to my predecessor representing the inconveniences brought to notice, before and praying for the appointment

of

15

(Continuation of Note or Precis).

of non-official vendors for the sale of court-fees' stamps. As there seemed to be some justification for the removal of this request, Sir Frankworth Lyon asked the Collector to state whether he saw any reason for a reconsideration of the opinion expressed by his predecessor Mr. Hodgson in 1893. Mr. Slight has reported on the case and I beg to enclose a copy of his letter on the subject from which it will be seen that the inconvenience complained of is undoubtedly felt, but that at the same time to comply with the rules of 1873 as modified and authorize the sale of stamps in all the Courts is such of the question as their establishments are not sufficiently strong to undertake the additional duty. Mr. Slight therefore recommends the practice which obtains in the Madras Presidency, as well as in the Bangalore City, where the Court vendors are

licensed to sell both judicial and court-fees' stamps.

6. I am inclined to agree ~~with~~ with the Collector ~~on this opinion~~ and, rather than ask the Govt of India to sanction an addition to any of the court establishments, I would propose that vendors of judicial stamps be licensed to sell court-fees' stamps ~~also~~ as well

7. The Darbar by their notification No 341 dated the 21st March 1884, in suppl. Cal. called the Chief Commrs notifns Nos 237 and 295 dated the 15th January and 21st February 1874 respectively 1873 and issued fresh rules on the basis of the Govt of India notifn No 361 dated the 18th April 1883, permitting the use of impressed stamps when the fee amounted to or exceeded Rs 10/. In the C. & M. Station of Bangalore the old rules are still nominally in force, but not in practice impressed stamps are now used in matters of fees entitled to or exceeding 10/- in conformity with the Mysore practice ~~which~~ ~~following~~

16

(Continuation of Note or Precis).

~~Station~~ The fact that the stamps used in ~~the latter place~~ the Station are of the same pattern as those used in the rest of Mysore and are supplied by the ~~Mysore Govt~~ Govt. Press. (Orders - rendered necessary by misunderstanding which has since arisen - have been issued) practice ~~requires to be~~ should now be validated

8. It ~~is~~ seems also desirable that the Station rules should be brought up to date. With this and the ~~above~~ foregoing objects in view I have the honour to submit three draft notifications which for convenience of reference have been marked ~~as~~ A, B and C, and to request that if they meet with the approval of the Govt of India the first two may be issued

9. Draft A contains rules that can only be issued by the G. G. in Council under Secs 9, 15, 32, 51 and 56 of the Indian Stamp Act, I of 1879 and Sec. 26 of the Court-fees' Act, VII of 1870, as applied to the C. & M. Station of Bangalore. Part I of this draft simply embodies the

existing practice which has been sanctioned by the Govt of India. Part II is a reproduction of the provisions of rules 102 of Govt of India Notifn No 361 of 18th April 1883 above referred to. The provisions contained in the Resolution of the Govt of India, No 132 S.R. dated the 11th January 1888, with the modification that a refund shall be made only in cases in which the stamp has been purchased either from the Residents Treasury or from a licensed vendor of the C. & M. Station, have been embodied in Part III. The modification seems to be necessary as otherwise there would be a danger of stamps purchased in the native town of Bangalore or other parts of Mysore being presented to the collector of the station for a refund of their value. Part IV contains such of the provisions of Govt of India Notifn No 2170 S.R. dated

18

(Continuation of Note

dated the 22nd Inst 1891 as are considered suitable for the Station: It does not seem possible to adapt all the provisions of that notification so long as the station depends for its supply of stamps upon the Bryson Govt.

10. The draft marked B simply extends to the station so much of the provisions of Notifn No 4650 of the Govt. of India dated the 10th Septr 1889, as are applicable to the whole of British India. (The only new provision being that contained in the last paragraph) Such an extension seems to be desirable

11. The draft marked B lays down rules for the supply and sale of both general and court-fee stamps. Though secs 27 & 34 of under the Court-fees Act as applied to the Station the Resident can, such as Local Govt., make rules for the supply and sale of court-fees stamps, yet the rules so far as they relate to general stamps require the sanction of the G. G. in Council under sec. 55 of the Stamp Act. It would be more convenient

to issue one set of rules for the supply and sale of both general and court-fee stamps.

2. After the Govt of India issue the notifications marked A and B, I propose to issue the notifications marked B and A a copy of the latter which is also enclosed for information. I are pleased to See letter of

I have etc

RC

Reidsmith

20/9

RESIDENT'S OFFICE.

80 ~~X~~ A Serial No.

[DRAFT].—For approval.

No.

Dated 19—2—189

Draft Notification

Under secs 9, 15, 32, 51 and 56 of the Indian Stamp Act, I of 1879, and sec. 26 of the Court-fees' Act, VII of 1870, as applied to the C. & M. Station of Bangalore by the notifn of the Govt of India in the Foreign Dept. No. 2252-I dated the 7th August 1883, and in exercise of all other powers enabling him in this behalf the L. G. in Council is pleased to make the following rules; in supersession of all previous notifications and rules ~~to the same effect, in so far as they are inconsistent herewith~~, under the said sections; and ~~these rules shall come into force from and after the 1st~~ 189

Part I. of stamps

The general and Court-fees' stamps to be used in the C. & M. Station of Bangalore shall be of the same pattern as are for the time being in use in the territories of Mysore.

and I forward the dies for the same from the Dept of Revenue in Madras

Part II. Of Court-fees' stamps

2. (a) When in any case the fee chargeable under the Court-fees' Act is less than Rs. 10/, such fee shall be denoted only by adhesive stamps ~~bearing the word~~

(b) When in any case the fee chargeable under the said Act amounts to or exceeds Rs. 10/ such fee shall be denoted by impressed stamps, ~~with the words "Rayari court-fee" printed at the top~~, adhesive stamps being only employed to make up fractions of less than Rs. 10/

Part III. Of the refund of the value of impressed Court-fee stamps and adhesive Court-fee labels

3. (a). When any person is possessed of impressed court-fee stamps for which he has no immediate use or which have been spoiled or rendered unfit or useless for the purpose intended, or

(b) When any person is possessed of

(Continuation of ~~Note or Precis~~ draft).

of two or more (or, in the case of denominations below Rs 5, four or more) court-fee adhesive labels which have never been detached from each other and for which he has no immediate use,

The Collector shall, on application, repay to him the value of such stamps or labels in money, deducting one anna in the rupee ~~or fraction of a rupee~~, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that they were purchased by him either at the Resident's Treasury or from a licensed vendor of stamps in the C. & M. Station of Bangalore, with a bona fide intention to use them, that he has paid the full price thereof, and that they were so purchased, or in the case of impressed Court-fee stamps, so purchased, spoiled, or rendered useless, within the period of six months preceding the date on which they are so delivered. Provided that the Resident in Mysore may, in special cases, allow refunds when application is made

within one year from the date of purchase of the stamps or labels, or, also in the case of impressed Court-fee stamps, within one year from the date on which the stamps were spoiled or rendered useless.

4. When a licensed vendor surrenders his license or dies, the Collector may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps or labels, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee, ~~on account of a fee~~; or he may issue stamps and labels of other values in exchange, provided that, in the case of adhesive court-fee labels, their value may not be refunded nor stamps and labels of other values issued in exchange, unless, in cases where the value of each label is not less than Rs. 5, there are at least two such labels which have never been detached from each other; and in cases where the value of each label is less than Rs. 5 unless there are at least four such labels which have never been detached from each other.

? This is new

5. When adhesive labels are attached to

(Continuation of ~~Note or Precis~~ draft).

to impressed sheets of Court-fee stamps in accordance with the directions contained in rule 2 (b) of this notification such labels should be regarded as impressed stamps for the purposes of refund under these rules

Part IV. Of General Stamps

Inserted as under in N.W.F. Govt. Notn. No. 2170 S.R.O. dated 22nd May 1897

6 (a). When two or more impressed sheets are used to make up the amount of duty chargeable in respect of any instrument under the general Stamp Act, a portion of such instrument shall be written on each sheet so used.

(b) When a single sheet is found insufficient to admit of the entire instrument being written on the side of the sheet which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such ~~document~~ instrument, provided that in every such case the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter can be

written on the plain paper joined to such sheet.

7. When it is necessary, under sec. 15 of the Stamp Act, to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

8. Every payment made under sec. 30 of the said Act shall be made in cash.

9. The Collector may require every person claiming a refund or remeal under Chapter VI of the said Act or his duly authorized agent to make an oral deposition on oath or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statements set forth in the deposition or affidavit of the claimant or his agent.

AHL

RESIDENT'S OFFICE.

Dated 189

86 ~~A~~ B Serial No.

[DRAFT].—For approval.

No.

~~To~~

Draft Notification

Under sec. 35 of the Court-fees' Act VII of 1870, as applied to the C. & M. states of Bangalore by the notifn of the Govt. of India in the Foreign Dept. No. 2252-I dated the 7th August 1883, and in exercise of all other powers enabling him in this behalf and in supersession of all previous notifications under that section, the L. G. in Council is pleased to direct that so much of the provisions of the notifn of the Govt. of India in the Dept. of Finance and Commerce, No. 4650 dated the 10th Septr 1889 as are applicable to the whole of British India, shall be applied, so far as they may be suitable, to the C. & M. station of Bangalore.

Provided that for the purpose of facilitating the application of the provisions of the notifn hereby applied, any Court in the

C. & M. Station of Bangalore may construe them with such alterations not affecting the substance, as may be necessary or proper to adapt them to the matter before the court.

Provided also that references to the Chief Comr. shall be read as referring to the Resident in Mysore, and references to British India as referring to the C. & M. Station of Bangalore.

Provided further that the refund referred to in article (3) of the said notifn. shall not be made unless the stamp has been purchased from the Resident's Treasury or from a person duly authorized to vend court-fee stamps in the C. & M. Station of Bangalore.

Form. A. C.

of daily account sales of ~~stamped paper~~ Stamps by Vendor at the Civil and Military Station, during the month of 189

ಸರ್ಕಾರಿ ಸ್ಟ್ಯಾಂಪ್ ಇನವಿ ತಿಂಗಳಲ್ಲಿ ಸಿವಿಲ್ ಮ ಮಿಲಿಟೀರಿ ಸ್ಟೇಷನ್ನಿನ ಘೆಂಡ

-ನಿಂದಾ-ಬಿಕರಿ ಮಾಡಲ್ಪಟ್ಟ ಛಾಪಾ ಕಾಗದಗಳ ರೋಜುವಾರ್ ಲೆಖ್ಖದ ರಿಜಿಸ್ಟರ

Serial No. of Register. ರಿಜಿಸ್ಟರ್ ನಂಬರ್ ಪಂಜಿಕ ನಂಬರು.	Date of sale. ಕೊಂಡ ತಾರೀಖು.		Name of the party to whom sold. ಯಾರಿಗೆ ಮಾರಲ್ಪಟ್ಟಿತೋ ಅವನ ಹೆಸರು.	Description of ~~paper~~ Stamps. ಕಾಗದದ ವಿವರ.	Number of ~~paper~~ Stamps sold to each person. ಪ್ರತಿ ಮನುಷ್ಯನಿಗೆ ಮಾರಲ್ಪಟ್ಟ ಕಾಗದದ ಲೆಕ್ಕ.	Value received. ಬೆಗದುಕೊಂಡ ಹೊಲಬಗು.	Total value of each day. ಪ್ರತಿ ದಿನದ ಮಟ್ಟು ಹೊಲಬಗು.
	Year month. ಸಮಾಕು.	Date. ತಾರೀಖು.					

Form A.

Register of daily account sales of ~~stamped paper~~ stamps by Vendor

Civil and Military Station, during the month of

ಸ್ಟ್ಯಾಂಪ್ ನೋಂದಣಿ ತಿಂಗಳಲ್ಲಿ ಸಿವಿಲ್ ಮ ಮಿಲಿಟೀರಿ

ಸಂದಾ ಬಿಕರಿ ಮಾಡಲ್ಪಟ್ಟ ಛಾಪಾ ಕಾಗದಗಳ ರೋಜುವಾರ್ ಲೆಖ್ ರಿಗ್ಗ

Serial No. of Register. ರಿಜಿಸ್ಟರ್ ನಂಬರು.	Date of sale. ಬಿಕರಿ ತಾರೀಖು.		Name of the party to whom sold. ಯಾರಿಗೆ ಮಾರಲ್ಪಟ್ಟ ತೋ ಅವನ ಹೆಸರು.	Description of paper. Stamps ಕಾಗದದ ವಿವರ.	Number of paper sold to each person. Stamps ಪ್ರತಿ ಮನುಷ್ಯನಿಗೆ ಮಾರಲ್ಪಟ್ಟ ಕಾಗದಗಳ ಸಂಖ್ಯೆ.	Value received. ಸಿಗದುಕೊಂಡ ಮೊಬಲಗು.		day. ತಿಂಗಳಿನ ಇಷ್ಟು ಮೊಬಲಗು.	
	Year & month. ಸಾಲ್ ಮಾಹೆ.	Date. ತಾರೀಖು.							

A C

The following may be substituted for the preamble.

In exercise of the powers conferred by secs. 27 and 34 of the Court-fees' Act, VII of 1870, and sec. 5-5 of the Indian Stamp Act, I of 1879, as applied to the C. & M. Station of Bangalore by the Notifn. of the Govt. of India, Foreign Dept. No. 2252. I, dated the 7th August 1883, and with the approval of the G.G. in Council, the Resident in Mysore is pleased to make the following rules for the appointment and regulation of persons to sell stamps and stamp papers in the C. & M. Station of Bangalore ~~in supersession of all previous orders on the subject~~ KSE.

1890.

1. For the purpose of these rules stamps are divided into two classes viz:

(1) Adhesive stamps or labels

(2) Impressed stamps or papers.

2. Such officers of Government as the Resident may appoint, shall be ex-officio vendors. Such persons as may be licensed by the Collector or other officer empowered by the Resident to grant licenses, shall be licensed vendors.

For rules 3, 27 & 28 the following single rule may be substituted: —

3. "The license to stamp vendors shall be issued ~~by the Collector~~ in form A attached. They shall be required to furnish an engagement in form B and shall sell only such stamps as are indicated in their licenses"

I would omit "by the Collector" because of words in preceding rule "or other officer empowered" KSE.

licensee, the description of stamps which may be sold under the licenses, the place of vend and such other matters

matters as may be necessary and shall be signed by the authority granting it.

6. Subject to rule 7 every licensed vendor who purchases stamp papers or labels from Government by payment of ready money shall receive such discount not exceeding the following rates as may be prescribed by the Resident.

	Percent
Non-judicial stamps	3.
Court Fee stamps	2.

Note. This is the rate prevailing in Mysore.

7. No discount shall be given on account of the purchase of any stamps exceeding Rs: 50/- in value nor on any stamps applied on material furnished by the purchaser himself nor if there be purchased at ~~any~~ one time less than the quantity ~~which may~~ be prescribed ~~prescribed by Rules or which may from time to time~~ by the Resident, in respect of any class or value of stamps.

8. Every licensed vendor shall at all times have exhibited in a conspicuous spot outside the place of vend, a sign board bearing the name of the vendor, with the words "Licensed Vendor of Stamps" in English and in Canarese. He shall also have in the place of vend, ~~the Acts of the Legislature~~ and their schedules referring to the stamps sold by him together with these rules in English and in Canarese placed so that they can readily be seen and read by purchasers.

9. Every licensed vendor shall write on the back of every stamp of class 2 which he sells a serial number, the date of sale, the name and residence of the purchaser and the value of the stamp in full in words and his own ordinary signature.

10. In the blank space left in the Court fee adhesive stamps ~~(of the new pattern)~~ the vendor shall insert the name of the purchaser, the date of sale and his own ordinary signature.

11. Stamp vendors are strictly prohibited from altering endorsements made by them on stamp paper.

The following which forms part of corresponding Madras rule 16 (see at page 408 of the Revenue Orders Almanac for 1896) may be added to rule 11 :—

"Any such vendor who shall knowingly make a false endorsement on the stamp sold or a false entry in his register, renders himself liable to prosecution under the Indian Penal Code"

---

14. If an incorrect endorsement has been inadvertently made, the stamped paper may be treated as spoiled under Section 51. A of Act I of 1879 and allowance may be claimed therefor under Section 53.

15. The serial number shall begin with the first stamped

stamped paper sold in the official year and ending with the last. A register of sales shall be kept in form C

16. Entries shall be made as each sale is effected. If the vendor takes a stamp from the stock for his own private use it must be considered a sale and entered in the book as such.

17. Every licensed vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person, on tendering the value in ~~any~~ current coins or notes, which would be accepted on behalf of Government by the Collector of the Station.

18. No vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

19. Every vendor shall at any time on the demand of the Collector or other officer duly authorized by the Resident deliver up all stamps remaining in his possession and ~~(if such stamps have been paid for)~~ shall receive back the value thereof, less any discount which may have been allowed.

20. Stamp papers and adhesive stamps shall be sold at the Resident's Treasury through licensed vendors excepting single stamps of the value of more than Rs: 50/- which

which will be sold without discount to any person by the Treasurer of the Resident's treasury.

21. Every licensed vendor shall keep a stock of stamps of the aggregate value of not less than Rs: 200/ and the smallest quantity to be ~~thus~~ sold to a vendor at one time will be Rs: 25/. worth of stamp papers or adhesive stamps or both.

22. The account books and registers of vendors will be sent for and examined once a quarter by the Officer in charge of the Resident's Treasury in order to ensure their being properly kept up.

23. When any instrument is to be written on any impressed sheet, if the amount of duty does not exceed Rs. 50/. a single sheet shall be used unless the application is made to a stamp vendor and the vendor certifies that he is unable to furnish a single stamp of the required value. The number of sheets used for indicating the payment of duty shall not exceed the number which the stamp vendor certifies to be the smallest number which he can furnish so as to make up the required value.

24. No certificate shall be made under rule 23 by a stamp vendor in any case in which the stamp

duty

duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

25. A stamp vendor shall sell stamps at his place of vend from 10 to 5 o'clock on working days; but there is no prohibition against his selling on Sundays and holidays.

Refunds and Renewals.

26. The provisions of Section 54 of Act I of 1879 in regard to the refund of the value of general stamps and the rules in regard to the refund of the value of Court fee stamps or their renewal except as provided in para: 14, do not apply to stamp vendors, but if a licensed vendor who has purchased stamps on discount should die or if his license expire or be revoked, or if from other causes such as the removal or abolition of a Court he is unable to sell to the public his stock of stamps, the Collector may grant a special license for a limited period to enable the vendor or his heirs or assigns to sell off the balance of stock or may at his discretion when he considers that the circumstances justify the application, repay to a stamp vendor or his representatives the value of stamps not spoiled nor rendered unfit for use returned into the Treasury deducting any sum paid as discount on the sale of such stamps to the vendors or may issue stamps of

other

other values in exchange, provided that in the case of adhesive court fee labels their value may not be refunded nor stamps and labels of other values issued in exchange except (1) where the value of each label is not less than Rs: 5/- and at least two such labels have never been detached from each other, and (2) where the value of each label is less than Rs: 5/- unless there are at least four such labels which have never been detached from each other. The above rule however in regard to the deduction does not apply to Court Fee Adhesive labels and impressed stamped papers for which the deduction should be one anna in the rupee or fraction of a rupee.

95

B A

Form of License.

I, (A. M. Slight, Esquire) Collector of the Civil and Military Station of Bangalore do hereby license A to vend all stamps prescribed by the General Stamp and Court Fees Acts not exceeding Rs: 50/. each in value as well as ordinary postage stamps &c. at B in the Civil and Military Station of Bangalore aforesaid and he is to abide by the Rules framed for the guidance of licensed stamp vendors and sanctioned by the Resident in Mysore.

~~80~~ 96 & B

Form of Engagement.

I, A.B in consideration of my being licenseed to sell stamps by the Collector of the Civil and Military Station of Bangalore do hereby bind myself to the Resident in Mysore to obey all such orders concerning the sale and custody of stamps as the Collector may from time to time issue to me, to keep a sufficient stock of all stamps which I am licensed to sell, to sell stamps at the place where I am licensed, to sell them between the hours of 10 A.M and 5 P.M on all days except Sundays and Government holidays, to keep such accounts and make reports and returns as are prescribed by the Resident from time to time, to allow any person duly authorized by the Collector at all times to inspect my accounts, books and stock, and generally to fulfill all duties devolving on me as Stamp Vendor honestly and properly.

Rejected — A — Draft Notification. — D — 875.

In exercise of the powers conferred by Section 27 of the Court Fees Act, VII of 1870 as applied to the Cr. M. Sts. of Bangalore by the notifn. of the Govt. of I. — Fy. Dept. — No. 2252 I. dd. the 7th Augt. 1885 and in conformity with the ~~Government of India's~~ notification of the Govt. of I. Foreign Dept. No. 3 dated 18th April 1887 the Resident in Mysore is pleased to make the following rules, in supersession of all previous notifications on the subject:-

1. When in the case of fees amounting to less than Rs: 10/ the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if the single adhesive stamp of the required value is not available ~~of the next~~ lower value available shall be used, and the deficiency shall be made up by use of one or more additional adhesive stamps of the next lower values, which may be required to make up the exact amount of the fee.

2. When in the case of fees amounting to or exceeding Rs: 10/- the amount can be denoted by a single impressed stamp the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps

stamps of the next lower value available which may be required to make up the exact amount of the fee in combination with adhesive stamps to make up fractions of less than Rs: 10/:

3. Any adhesive stamps which may be used under rule 2 shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

4. When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court Fees Act a portion of the subject matter shall be written on each impressed stamp so used and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

5. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the Complete writing of the document, and the writing on the impressed stamps, and on the plain paper shall be attested by the signature of the person or persons executing the document.

6. ~~In the~~ blank space left in the adhesive stamps, the vendor shall insert the name of the purchaser, the date of sale and his own ordinary signature.

Same as rule 10 of draft B and may therefore be omitted.

7. If, in any case, the amount of the fee chargeable under

Unnecessary if Govt. of I. notifies under 10 of Cap. 18 as revised to the

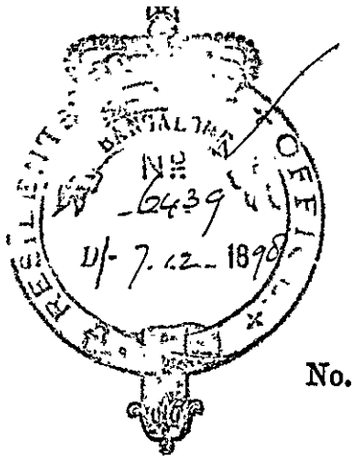
Besides it could be issued by The Govt. of India only.

under the Court Fees Act involves a fraction of an anna such portion shall be remitted.

Should be omitted from these rules as such a provision could be made only by The G.G. in Council

8. The impressed stamps to be used under the foregoing rules shall be of the same pattern as the General stamp papers now in use with the addition of the words "Mysore Court Fee" printed at the top.

9. These rules shall come into force from 1st from which day no Court fee adhesive labels of or above Rs: 10/- in value will be issued.



No. 3170 I.-A.

FROM

THE DEPUTY SECRETARY TO THE
GOVERNMENT OF INDIA
in the Foreign Department,

To

THE RESIDENT IN MYSORE.

Dated Simla, the 21st November 1898.

SIR,

I am directed to reply to your letter No. 827, dated the 19th February 1898, forwarding, for approval, the drafts of certain notifications which you propose should be issued under the Court Fees Act, 1870 (VII of 1870), and the Indian Stamp Act, 1879 (I of 1879), as applied to the Civil and Military Station of Bangalore.

2. There are objections to issuing combined notifications under the two Acts. Moreover a Bill to amend the law relating to stamps in British India is now before the Legislature, and when it is passed into law (shortly, it is hoped), it will be for consideration whether its provisions should not be applied to Bangalore. Unless, therefore, you see any special objection, it seems advisable to postpone till then the revision of the general stamp arrangements in Bangalore, and to deal at present only with your proposals relating to Court-fees.

3. Under this method Part IV can be eliminated from your draft notification marked A. Part I can preferably be included in your draft notification C. Part III cannot be incorporated in a notification under the Act, because the latter makes no provision for the refund of the value of stamps, but only* for the renewal of damaged or spoiled stamps. Accordingly Part III must be dealt with by executive orders as explained below. Thus only Part II remains, and this is provided for by the accompanying draft notification I.

* Section 27, clause (c).

4. Your draft notification B is couched in somewhat general terms. I am to enclose, for any remarks you may wish to offer, a draft notification II, which applies to the Civil and Military Station so much as appears suitable of the notification of the Government of India in the Finance Department, No. 4650, dated the 10th September 1889. It includes the qualification of clause (3) suggested by you, and also incorporates the provisions of the marginally cited notifications of the same Department which possibly have not been brought to your notice.

No. 4344 S. R., dated the 6th October 1893.
" 3389 " " 6th August 1896.
" 4276 " " 23rd September 1897.

5. As regards your draft notifications C and D, I am to enclose, for your examination, two revised drafts marked III and IV, respectively. You will observe that in draft III the arrangement of your draft C has been considerably altered—Rule 5 having been incorporated in Rule 3, Rule 15 partly in Rule 9 and partly in Rule 12, and a portion of Rule 14 in Rule 11. It appears scarcely necessary to retain the second portion of your Rule 11 which is merely a statement of the law according to the Indian Penal Code, while your Rules 20 and 22 may be more conveniently classed as executive orders to treasuries.

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Your Rule 13 is covered by Rule 5, which now provides for the suspension as well as the cancellation of licenses. The omission of your Rule 26 and the amendment of Rule 6 are due to the restriction of the rules to Court-fee stamps. The limit of Rs. 200 suggested in Rule 21 was not approved, and the rest of the rule was rendered superfluous by the revision of Rule 7, under which it now rests with you to lay down the minimum number and value of stamps for the purchase of which discount may be allowed to licensed stamp vendors. The excised portion of your Rule 19 will be dealt with along with Part III of your draft A, while the wording of Rule 17, which takes the place of your Rules 23 and 24 is explained by Rule 2 in draft IV which it is proposed to substitute for your draft D. The form of license appended to the Rules has been revised in accordance with these amendments; the omission of the words "not exceeding Rs. 50 each in value" is only due to the wording of Rule 3 and not to any desire to raise the limit of value of stamps to be sold by licensed dealers.

6. Part III of your draft A reproduces, with one addition necessitated by local circumstances, the Resolution of the Government of India in the Finance Department, No. 132, dated the 11th January 1888. It requires, however, before it is issued by you as an executive order, to be amplified on the lines of the Resolution of the same Department, No. 307 S. R., dated the 23rd January 1893, so as to provide that, whereas when stamps are returned to store, (*a*) on the application of a vendor, (*b*) on his death or on his resignation of his license, or (*c*) on the revocation of a license for any fault of the licensee, the stamps shall be taken back at their full value less a deduction of one anna in the rupee, on the other hand when they are returned, (*d*) on the recall of stamps by Government, (*e*) on the expiration of a license, or (*f*) on its revocation for no fault of the licensee, they shall be taken back at their full value less only any discount previously allowed on their sale to the vendor. So revised the orders will, as far as may be, carry out the intention of your Rule 19 in draft C. The Government of India will be glad to see a draft of these orders before they are issued.

I have the honour to be,

SIR,

Your most obedient servant,

D. Macnabb

Offg. Deputy Secretary to the Government of India.

Foreign Office Press—No. 1194—22-11-98—77.

(Initial opinion)

102

I

No.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

NOTIFICATION

the *1898.*

In exercise of the powers conferred by section 26 of the Court-fees Act, 1870 (VII of 1870), as applied to the Civil and Military Station of Bangalore by the Notification of the Government of India in the Foreign Department, No. 2252 I., dated the 7th August, 1883, the Governor General in Council is pleased to direct that—

(*a*) when in any case the fee chargeable under the said Act, as so applied, is less than Rs. 10, such fee shall be denoted by adhesive stamps only, and

(*b*) when in any case the fee chargeable under the said Act, as so applied, amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps, adhesive stamps being employed only in respect of fractions (if any) of less than Rs. 10.

Secretary to the Government of India.

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II

No.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

NOTIFICATION.

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the *1898.*

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), as applied to the Civil and Military Station of Bangalore by the Notification of the Government of India in the Foreign Department, No. 2252 I., dated the 7th August, 1883, and in supersession of the Notification of the Government of India in the Foreign Department, No. 2370 I., dated the 24th June, 1884, the Governor General in Council is pleased to direct as follows:—

I.—So much of the Notification of the Government of India in the Department of Finance and Commerce, No. 4650, dated the 10th September, 1889, issued under section 35 of the Court-fees Act, 1870 (VII of 1870), and amended by the Notification of the same Department, No. 4276 S. R., dated the 23rd September, 1897, as is specified below, shall apply to the Civil and Military Station of Bangalore, namely—

(*a*) The preamble;

(*b*) Clauses (1) to (11), both inclusive:

Provided that—

(i) the refund authorized by clause (3) shall not be made unless the stamp in question has been purchased from the Resident's Treasury, or from a person duly authorized to sell Court-fee stamps in the said Station; and

(ii) in clause (6) "clause (*c*)" shall be inserted after "section 244;"

(*c*) Clauses (13) to (19A), both inclusive:

Provided that in clause (15) for the figures "1882" the words and figures "1898 (Act V of 1898)," shall be substituted; and

(*d*) Clause (35), except the words "in the Presidency of Bombay or by the Sadar Court in Sind."

II.—No Court-fee shall be charged on an application for the repayment of a fine, or of any portion of a fine, the refund of which has been ordered by competent authority.

Secretary to the Government of India.

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III.

No. 2491

NOTIFICATION.

Dated the 7th June 1899

In exercise of the powers conferred by sections 27 and 34 of the Court-fees Act, 1870 (VII of 1870), as applied to the Civil and Military Station of Bangalore by the Notification of the Government of India in the Foreign Department, No. 2252-I., dated the 7th August, 1883, and with the previous sanction of the Governor General in Council, the Resident in Mysore is pleased to make, with effect from the first day of 1899, the following rules, in supersession of all previous rules, to regulate the supply and sale of stamps, and the appointment, duties and remuneration of persons by whom stamps shall be sold, in the Civil and Military Station of Bangalore.

1. Court-fee stamps shall continue to be supplied of the same pattern as may from time to time be in use in the territories of Mysore and shall consist of adhesive stamps or labels, and impressed stamps or stamp papers.

2. Stamp vendors shall be either *ex-officio* vendors or licensed vendors. The former shall be Government officers appointed by the Resident. The latter shall be persons licensed by the Collector or other officer empowered by the Resident to grant licenses.

3. Licenses shall be issued in the form annexed to these rules and shall specify the name of the licensee, the description of stamps which may be sold under the license, the place of vend and such other matters as may be necessary, and shall be signed by the authority granting the license.

4. A licensed vendor shall sell only such stamps as are indicated in his license.

5. Any license granted under these rules may be cancelled or suspended at any time by the Resident or by the authority who granted it.

6. Subject to rule 7 every licensed vendor who purchases stamps from the Government by payment of ready money, shall receive such discount, not exceeding 2 *per cent.*, as may from time to time be prescribed by the Resident.

7. No discount shall be given if the number or value of stamps purchased at one time is less than the minimum number or value which the Resident may from time to time prescribe in this respect. Provided that no discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value.

8. Every licensed vendor shall at all times exhibit outside the place of vend a conspicuous board bearing his name, with the words "Licensed Vendor of Court Fee Stamps," in English and in Canarese. He shall also keep in the place of vend a copy of the Court-fees Act, 1870 (VII of 1870), as applied to the Civil and Military Station, and a copy of these rules, together with translations thereof in Canarese, in such a manner that they can readily be seen and read by purchasers.

9. Every stamp vendor shall write on the back of every stamp paper which he sells, a serial number, the date of sale, the name and residence of the purchaser, the value of the stamp in full in words and his own ordinary signature. The serial number shall begin with the first stamp paper sold in the official year and end with the last.

10. In the blank space left on adhesive stamps, the stamp vendor shall insert the name of the purchaser, the date of sale and his own ordinary signature.

11. An endorsement made under rule 9 or 10 may not be altered. If an incorrect endorsement has been inadvertently made, the stamp paper or the adhesive stamp, as the case may be, may be treated as spoiled.

12. Every stamp vendor shall keep a register of sales in Form A annexed to these rules, together with such accounts and registers as may be prescribed by the Resident, and shall produce them for inspection on the demand of any Government officer not below the grade of Amildar.

13. An entry shall be made in the register of sales as each sale is effected. If the vendor takes a stamp from the stock for his own private use, it must be treated as a sale.

14. Every stamp vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person legally tendering the value in current coin or currency notes.

15. No stamp vendor shall sell any stamp, the use of which has been ordered by competent authority to be discontinued.

16. Every stamp vendor shall, at any time on the demand of the Collector or other officer duly authorized by the Resident, deliver up all stamps remaining in his possession.

17. When a stamp vendor is unable to supply a single stamp paper of any required value, he shall, unless the said value exceeds the highest value of stamp which he is authorized to sell, supply the smallest number of stamp papers available to make up that value, and shall record on the back thereof a certificate to that effect.

18. A licensed vendor may sell stamps at his place of vend at all times, and every stamp vendor shall do so daily from 10 A. M. to 5 P. M., except on Sundays and holidays.

FORM OF LICENSE.

I, , Collector of the Civil and Military Station of Bangalore,* do hereby license to sell, subject to the rules inforce for the guidance of licensed stamp vendors, Court-fee stamps of the following descriptions at , in the said station; that is to say:—

(Here describe the stamp in respect of which the license is issued.)

Signed A. B.

Designation.

---

* Or the designation of the officer empowered by the Resident under rule 2 to grant licenses.

FORM A 9.

Register of daily account sales of stamps by Vendor of 106 *Civil and Military Station, during the month of* 189

Serial No. of Register.	DATE OF SALE.		Name of the party to whom sold.	Description of stamps.	Number of stamps sold to each person.	Value received.	Total value of each day.
	Year and month.	Date.					

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IV

No. 2492

NOTIFICATION.

Dated the 7th July 1898.

In exercise of the powers conferred by Section 27 of the Court-fees Act, 1870 (VII of 1870), as applied to the Civil and Military Station of Bangalore, by the Notification of the Government of India, Foreign Department, No. 2252-I., dated the 7th August, 1883, and with the previous sanction of the Governor General in Council, the Resident in Mysore is pleased to make the following rules, in supersession of all previous rules, to regulate the number of stamps to be used for denoting fees chargeable under the said Act, as applied, namely :—

1. Fees amounting to less than Rs. 10 shall, if possible, be denoted by a single adhesive stamp. But if the fees cannot be so denoted, or if a single adhesive stamp of the required value is not available, an adhesive stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values.

2. Fees amounting to or exceeding Rs. 10 shall, if possible, be denoted by a single impressed stamp. But if the fees cannot be so denoted, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of the fewest number possible of additional impressed stamps of the next lower values available, in combination with adhesive stamps to make up fractions of less than Rs. 10.

3. Every adhesive stamp used under Rule 2 shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

4. When two or more impressed stamps are used to make up the amount of the fee, a portion of the subject-matter shall be written on each impressed stamp so used and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

5. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps, and on the plain paper shall be attested by the signature of the person or persons executing the document.

G. C. Press, Simla.—No. 832 F D.—29-11-98.—77

D/ 21st January 1899.

108 No 224 Judl:

26

To Foreign.

Sir,

I h. the h. to acknowledge receipt

25. of your letter No: 3170 I.A dated the 21st: November 1898 forwarding revised drafts of Notifications proposed to be issued under the Court Fees Act as applied to the Civil & M. Station of Bangalore & beg to reply as follows.

2. I see no objection to all Rules relating to General Stamps being eliminated from the Notifications in question. It was thought that it would be convenient to the public to have one set of rules

for the vends of both General and Court-fee stamps but as the General Stamp Act is about to undergo amendment, revision of the General Stamp arrangements in Bangalore may well be postponed for the present

3. The draft Notifications II, III and IV received with your letter have been carefully examined by me. That marked II applies to the C & M Station certain clauses of the G. of I Finance & Commerce Department Notification No 4650 dated the 10th September 1889, and although the Salt Act is now in force here and there is no Revenue Court nor Chief Commissioner here,

I see no objection to the retention of clauses (2), (3) and (8) and of the words "or Revenue Courts" occurring in clause (9)

I consider the draft marked III to be suitable. In rule 3 of draft C referred to in my letter No: 827 of the 19th Feb: 1898 to your address mention was made of an engagement to be furnished in a prescribed form by a licensed vendor, but I agree that in view of the words "subject to the rules in force etc" appearing in the Form of license attached to draft marked III, and of the fact that under rule 5 of that draft a license can be cancelled or suspended at

pleasure there is no necessity to
require an engagement from the
licensee, as at first proposed by
me.

In rule 7 of my draft C it was
provided that no discount would
be allowed on stamps applied on
material furnished by the purchaser
himself" and this provision has
been omitted in rule 7 of draft
marked III. I however see no
necessity for it's insertion in the
draft last referred to - The remaining
rules proposed by me in draft C
either appear in the of G. of I
draft marked III or their omission
is explained in your letter under
reply.

I have no remarks to offer regarding

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the draft marked IV which will

meet all our requirements

4. In compliance with the ~~request~~ Resolution

contd:

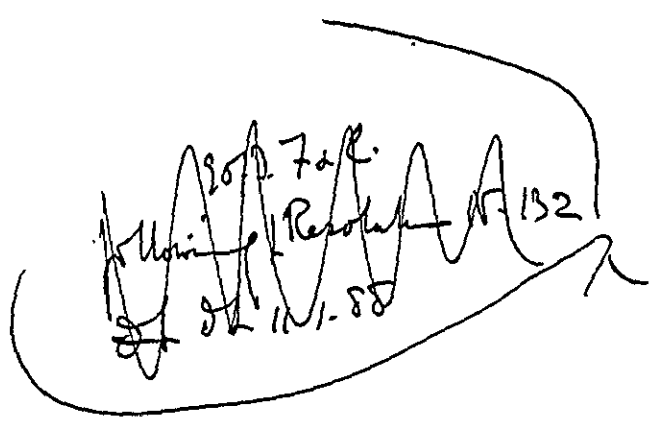
~~Note~~ in paragraph 6 of your

letter I submit for the approval

of the G. of I. a draft of

Notification

the ~~order~~ I propose to issue



regarding the refund of the value

of Court-fee stamps on the

lines of the two Resolutions

cited by you. As the Govt of India

have remarked (vide paragraph 3 of

your letter) the Court-fees Act

makes no provision for the refund

of the value of stamps & the

matter has to be dealt with

by executive orders. The Resident

ordinarily declared to be
in Mysore is the local for
for the purposes of British
India enactments extended to
the C. & M. Station but I am
not sure that he is authorized
(what special delegation)
to administer executive govern
in the Station S.S. to issue
suo motu the orders referred
to in the draft attached, therefore
I have (in the preamble inserted attached
the words with the previous
sanction of the G. G. in C
If preferred, the word "approval
might be substituted for "previous
sanction"

5. When the various notifications
discussed in this letter have

being published instructions will be issued to the Collector regarding the minimum number & value of stamps to be sold to the vendors at a time, the periodical inspection of their accounts & registers and the like.

I have

Rest

The Resident in Mysore

Notification:

No. 2498 dated the 7th June 1899

With the previous sanction of the Governor General in Council, the Resident in Mysore is pleased to make with effect from the 1st July 1899 the following rules with regard to the refund of the Value of impressed Court-fee Stamps and of Court-fee adhesive labels in the Civil and Military Station of Bangalore:—

(a) When any person is possessed of impressed Court-fee Stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless

for the purpose intended, or

(b) When any person is possessed of two or more (or, in the Case of denominations below Rs 5, four or more) Court-fee adhesive labels which have never been detached from each other and for which he has no immediat use,

the Collector shall, on application, repay to him the Value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be Cancelled and proving to the Collector's satisfaction that they were purchased by him either at the Resident's Treasury or from a licensed

Version of Stamps in the Civil & Military Station of Bangalore with a bonâ fide intention to use them, that he has paid the full price thereof, and that they were so purchased or, in the Case of impressed Court-fee Stamps, so purchased spoiled or rendered useless, within the period of six months preceding the date on which they are so delivered - Provided that the Resident in Mysore may, in special Cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or, in the Case of impressed Court-fee Stamps within one year from the date on which the Stamps were

spoiled or rendered useless.

Explanation. When adhesive labels are attached to impressed sheets of Court-fee Stamps in accordance with the directions Contained in ~~(here enter the number and~~ Notification No. 1017-I.A., of the Govt of India in the Foreign Department, dated the 21st April 1899, and ~~date of Notifications and to of the draft~~ Resident's notifn No. 2492 dated the 7th June 1899, ~~Notifications forming enclosures to G.I. letter No 3170 2-A dated 21st Nov. 1898. In Dept. wherein they are issued~~), such labels should be regarded as impressed stamps for the purposes of refund under this rule

× 5 cl 27 A

5 cl 25 D

2. When Stamps are returned to the Collector's Store_

(a) on the application of a Vendor, or,

(b) On the death of a Vendor or on his resigning his license, or

(c) on the revocation of a license or

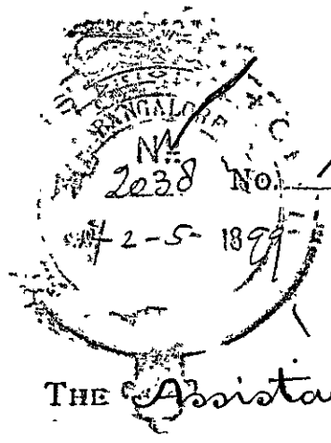
any fault of the licensee,
they shall be taken back at their
full value less a deduction of one
anna in the rupee; but, when they
are returned

(d) On the recall of Stamps by
Government

(e) On the expiration of a license,
or

(f) On the revocation of a license
for no fault of the licen-
-see,

they shall be taken back at their
full value less only any discount
previously allowed on their sale
to the Vendor



No. 1086 J.A.

120

FROM

THE Assistant SECRETARY TO THE
GOVERNMENT OF INDIA
in the Foreign Department,

TO The Resident in Mysore.

Dated Simla, the 27th April, *1899*

SIR,

I am directed to reply to your
5-16 letter No. 224, dated the 21st January
1899, regarding the issue of notifi-
-cations under the Court Fees Act,
1870 (VII of 1870), as applied to the
Civil and military Station of
Bangalore.

2. I am to enclose for your
information a copy of each of
the notifications marked in the
margin and to say
that you are
authorised

Notifications Nos. 1017 J.A., dated the 21st April, 1899
" 1018

authorised to issue the draft notification which accompanied your letter under reply and also the notifications Nos. III and IV forwarded to you under cover of the letter from the Government of India in the Foreign Department No. 3170 D.A., dated the 21st November, 1898.

I have the hon... to be
Sir,
Your most Obedient Servant

S.F. Bayley

Assistant Secretary to the
Govt. of India

No. 1017-I.A.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

NOTIFICATION.

Dated Simla, the 21st April, 1899.

In exercise of the powers conferred by section 26 of the Court-fees Act, 1870 (VII of 1870), as applied to the Civil and Military Station of Bangalore by the Notification of the Government of India in the Foreign Department, No. 2252-I., dated the 7th August, 1883, the Governor General in Council is pleased to direct that—

(*a*) when in any case the fee chargeable under the said Act, as so applied, is less than Rs. 10, such fee shall be denoted by adhesive stamps only, and

(*b*) when in any case the fee chargeable under the said Act, as so applied, amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps, adhesive stamps being employed only in respect of fractions (if any) of less than Rs. 10.

(Sd.) H. S. BARNES,

Offg. Secretary to the Government of India.

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No. 1018-I.A.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

NOTIFICATION.

Dated Simla, the 21st April, 1899.

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), as applied to the Civil and Military Station of Bangalore by the Notification of the Government of India in the Foreign Department, No 2252-I., dated the 7th August, 1883, and in supersession of the Notification of the Government of India in the Foreign Department, No. 2370-I., dated the 24th June, 1884, the Governor General in Council is pleased to direct as follows :—

I.—So much of the Notification of the Government of India in the Department of Finance and Commerce, No. 4650, dated the 10th September, 1889, issued under section 35 of the Court-fees Act, 1870 (VII of 1870), and amended by the Notification of the same Department, No. 4276 S. R., dated the 23rd September, 1897, as is specified below, shall apply to the Civil and Military Station of Bangalore, namely,—

(*a*) The preamble;

(*b*) Clauses (1) to (11), both inclusive :

Provided that—

(i) the refund authorized by clause (3) shall not be made unless the stamp in question has been purchased from the Resident's Treasury, or from a person duly authorized to sell Court-fee stamps in the said station; and

(ii) in clause (6) " clause (*c*) " shall be inserted after " section 244 ";

(*c*) Clauses (13) to (19A), both inclusive :

Provided that in clause (15) for the figures " 1882 " the words and figures " 1898 (Act V of 1898)," shall be substituted; and

(*d*) Clause (35), except the words " in the Presidency of Bombay or by the Sadar Court in Sind."

II.—No Court-fee shall be charged on an application for the repayment of a fine, or of any portion of a fine, the refund of which has been ordered by competent authority.

(Sd) H. S. BARNES,

Offg. Secretary to the Government of India.

(124)

The Resident in Mysore.

Notification.

No. 2493 dated the 7th June 1899.

With the previous sanction of the Governor General in Council, the Resident in Mysore is pleased to make with effect from the 1st July 1899 the following rules with regard to the refund of the value of impressed court-fee stamps and of Court-fee adhesive labels in the Civil and Military Station of Bangalore.

(a) When any person is possessed of impressed Court fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended, or

(b) When any person is possessed of two or more (or in the case of denominations below Rs5, four or more) court-fee adhesive labels which have never been detached from each other and for which he has no immediate use

the Collector shall on application, repay to him the value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled proving to the Collector's satisfaction that they were purchased by him either at the Resident's treasury or from a licensed vendor of stamps in the Civil and Military Station of Bangalore, with a bona fide intention to use them, that he has paid the full price thereof, and that they were so purchased or, in the case of

impressed Court-fee stamps, so purchased spoiled or rendered use-
less, within the period of six months preceding the date on which
they are so delivered. Provided that the Resident in Mysore may
in special cases, allow refunds when application is made within
one year from the date of purchase of the stamps or labels, or
in the case of impressed Court-fee stamps within one year from

In rule 1(b) after the words "or rendered useless" insert the following:— ed useless. (vide slip attached)
"In cases of special hardship, however, the Resident may sanction the refund of the value or replacement of detached as well as spoiled court-fee adhesive labels, provided the application is made within the period prescribed above". S.N.5 402-25 impressed

sheets of Court fee stamps in accordance with the directions
contained in Notification No. 1017 I.A., of the Government of
India in the Foreign Department dated the 21st April 1899; and
Resident's Notification No. 2492, dated the 7th June 1899, such
labels should be regarded as impressed stamps for the purposes
of refund under this rule.

2. When stamps are returned to the Collector's Store

(a) on the application of a vendor, or

(b) On the death of a vendor or on his resigning his license
or (c) on the revocation of a license for any fault of the
licensee, they shall be taken back at their full value less a
deduction of one anna in the rupee; but, when they are returned:

(d) on the recall of stamps by Government

(e) on the expiration of a license, or

(f) on the revocation of a license for no fault of the
licensee,

they shall be taken back at their full value less only any
discount previously allowed on their sale to the vendor.

Sd/ H. Wolfe
J. A-R.

RESIDENT'S OFFICE.

126.

Serial No.
File No.

[DRAFT].—For approval.

Dated 7th June 189 9. To

No. 2494 En 5

The Collector,
C. & M. Station, Bangalore

Sir,

With reference to the correspondence ending with Mr. Slight's letter No. 441 of the 9th June 1897, on the subject of rules for the sale of stamps, I am directed to forward herewith copies of the marginally noted notification for your information and guidance.

1) F. D. notifn No. 1017 I-A., dated 21-4-99.
2) D:o — No. 1018-I-A, dated 21-4-99
1 Resident's notifn No. 2491 dated 7-6-99
— No. 2492 dated 7-6-99.
— No. 2493 dated 7-6-99

2. The Govt of India have thought it advisable to defer the revision of the general stamp arrangements in Bangalore, and to deal at present only with the proposals relating to

court-fees. The rules in the said notifications refer, therefore, only to court-fee stamps.

3. Residents notifications Nos 2491 & 2493 dated 7th June 1899 respectively, come into force from 1st July 1899, from which date the Official vendor at the District court will cease to sell stamps. I am to request that you will, before that date, issue the necessary licenses under the Rules for the sale of court-fee stamps. As by far the largest number of such stamps are bought for use in the court of the District Judge, it is desirable that at least one of the licensed vendors should have his place of vend at or near the

court-house

Sl. $\frac{25}{C}$ & $\frac{26}{A}$

(Continuation of draft ~~Note or Precis~~).

court-house of that officer. The other places of vend may, I am to say, be fixed by you, regard being had to the convenience of the public and other circumstances.

4. ...to reference to Resident's notification No. 2491 dated the 7th June 1849 I am directed to convey the following orders:—

5-L 25 C

(i) Stamp papers and adhesive stamps should be sold at the Resident's Treasury through licensed vendors, excepting single stamps of the value of more than Rs. 50, which should be sold <u>without</u> <u>discount</u> to any person by the Treasurer of the Resident's Treasury.

(ii) - A licensed vendor who purchases stamps from the

Residents Treasury by payment of ready money, shall receive a discount of ~~one~~ per cent, provided he purchases at one time adhesive or impressed stamps or both, of the aggregate value of not less than Rs. 25.

Rest: (See page 110 of notes) (Not being to be added) (Yes 1878) (W/V)

(iii). The highest value of a stamp which a licensed vendor is authorized to sell, is fixed at Rs 50/.

(iv) The accounts and Registers of licensed vendors should be such for and examined once a quarter by the Officer in charge of the Residents Treasury in order to ensure their being properly kept up.

5. In conclusion I am to enquire what accounts and Registers and in what form, licensed vendors should, in your opinion

Correct

(Continuation of Note or Precis).

(V) In addition to the Register of Sales every Stamp Vendor should keep the following Accounts: —

(a) A Stock Book showing Daily Receipts, in which all stamps should be entered as received.

On the last day of each month the Vendor should add up the columns and enter in one line the receipts of the whole month. Below this line he should enter the sales of the month obtained from the Register of Sales. The difference will be the opening balance of the next month.

(b) An Abstract of Daily Sales, the columns of which should be totalled at the end of every month.

(c) A Monthly Abstract of stamps received and sold, which should be submitted to the Treasury Officer at the beginning of each month. In this form the sales by a licensed Vendor ~~obtaining no discount~~ should be given in the Cases under each designation of stamps without

reference to the transactions in each value, but the ~~Official~~ Ex Officio Vendor should distinguish the sales to licensed vendors ~~and~~ from sales to others.

Books containing these forms should be issued by you to ex-officio and licensed vendors as required. Before issue the pages should be numbered and the number of pages in each book endorsed on the first page thereof, under your signature. None of these Books should be destroyed without your written permission.

I have the

honour to be

Sir,

Your most obedient

Servant

Chief Secretary to the Resident

4/2/16

BANGALORE C & M STATION MUNICIPALITY

132 Bangalore 29

C. & E. Dept. No. 29th June 1899.

Dear Dr.

Please refer to your letter of the

S.28. 7th instant, No: 2494, re the rules regarding the sale of Court fee stamps in the Station from 1st July by licensed vendors. Under these rules the only official vendor at the District Court will cease to sell the stamps from the above date, and I am asked to issue licenses for their sale by others. There are at present 13 stamp vendors, licensed to sell general or revenue stamps including postage stamps and these men

on being asked to sell court fee in
ion, represent that the rate of discount
oned (1%) is inadequate and will
y them and ask for the same rate
is allowed in the City (2%). Upon a
e to the Treasury accounts, I find
h stamp vendor does not make
Ean. Rs: 5/. a month on an average.
ourse, ~~is~~ only when we calculate upon
unt allowed at time of purchase,
ought to do so; I think, on the actual
When this is done the stamp vendor
gets only about 3 Rs: a month. The
vendors have declined the appointment
to them in respect of these stamps.

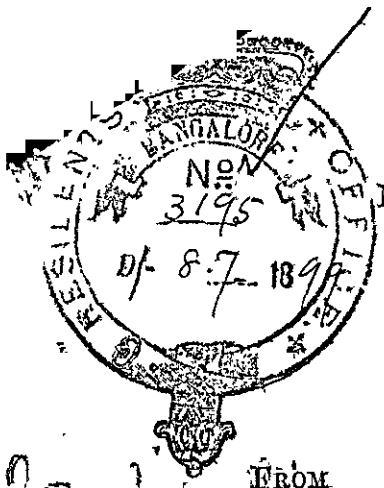
Page 110 of note

Copy sent to
No 396
A. Sl. 5-9-717-'84
H.R.C. Dobbs Esqr. I.C.S.
First Asstt. Resident.

As some arrangement must be
made for the sale of these stamps
from 1st July, I think, the Resident
should be asked to reconsider the order
by which one per cent discount has
been fixed. I trust you will treat the
matter as very urgent.

2. In this connection I would
refer you to paragraph 6 of the late
Resident, Sir James Lyall's note dated
9th April 1884 on transfer of revenue
administration of the station from
the Durbar, and the Dewan's letter (para
10) on which it was written.

Yrs Sincerely



134 30

No. 864 Page 2

DISTRICT COURT,
CIVIL AND MILITARY STATION,
Bangalore, 6th July 1899

FROM

THE DISTRICT JUDGE,
CIVIL AND MILITARY STATION,
BANGALORE.

To

The First Assistant to the
Resident in Mysore.

SIR,

I have the honor to forward herewith a copy of a letter, no. 327, dated 21st June 1899, received from the Officer in charge of the Resident's Treasury, Bangalore, and to state that in compliance with it I directed Sunderlinga Mudaliar the Official Stamp Vendor of this Court to handover all the Stamps and Cash in his possession to the said officer on the evening of the 30th June 1899, and this he has done as the enclosed copy of the Treasury Officer's letter will show.

The services of Sunderlinga Mudaliar have also been dispensed with, as they are no longer wanted and as he had been entertained on the understanding that he would have to vacate his appointment on receipt of final orders

in the proposal submitted by me regarding the conversion of the office of Stamp vendor into a clerkship on Rs 30 (My letter no. 585 dated 14th April 1893). What orders the President has passed on the said proposal I do not know. But until such orders are passed, I beg that I may be favoured with instructions as to what I should do with the appointment vacated by Sunderlinga Mudaliar for which a provision has been made in the budget up to the end of the Current Official year.

I have the honor to be,
Sir
Your most Obedient Servant
[illegible]
District Judge.

No. 327

From

The Officer in Charge of the Residents' Treasury,
Bangalore.

To

The District Judge,
Civil and Military Station
Bangalore

Dated Bangalore, 21st June 1899.

Sir,

I have the honor to requ
so good as to cause the sum of Rs 1:
District Court in Court fees Sta
Court by the official Vendor r
in cash or in stamps or in b
1st July 1899 from which date
will cease to sell stamps at the Court under para
3. of letter No. 2494 dated 7th instant from the
First Assistant to the Resident in Mysore, to the
address of the Collector of the station.

28

I have the honor to be,

Sir,

Your most obedient Servant.
Signed Abdul Rahiman
Officer in Charge of Resident's Treasury

"Copy"

P. V. [illegible]

District Judge

137 No. 367

From

The Officer in charge of the Resident's Treasury,
Bangalore.

To

The District Judge.
Civil and Military Station,
Bangalore.

Dated Bangalore, 30th June 1899.

Sir,

With reference to yo
the 26th instant, I have the h
Soondera linga Moodr the
of your Court has returned the money and unsold
Court fee Stamps of the value of Rs (1500/) One
thousand and five hundred only as stated therein.

I have the honor to be,
Sir,
Your most obedient Servan
Signed. Abdul Rahiman
Officer in charge of Resident's Treas

"Copy"

8/ [illegible] Rao

District Judge.

RESIDENT'S OFFICE.

138

Serial No. 3

File W 44/93

[DRAFT.]—For approval.

No. 3047/4493

Dated 12th July 189 9.

To The District Judge, C & M Station of Bangalore

Sir,

With reference to your letter D.N. 30 N. 864 dated the 6th instant, I am directed to state that the post of Stamp Vendor of your Court may now be regarded as abolished, & that the suspense provision in the Current year's budget on this account will be a saving to Govt.

2. As regards an additional clerk required for your Court I am to ask you ~~to be so good as~~ for the Resident's consideration to submit, a proposition statement in the prescribed form, giving reasons in detail for the

receipt

I am additional Clerk to Vaccination Statistics and the necessity therefor or otherwise to any given thereto the work which such a clerk will be required to do has increased during the past 5 years.

I have, etc,

12/7/99.

First Asst Resident

A.J.
10-7-99